**Draft proposed by the Institute of Cost Accountants of India**

**Telecommunication / Broadcasting Services**

**Service-wise Costing Profit and Loss Statement**

|  |  |
| --- | --- |
| Name & Address of the Company: |  |
| CIN Number of the Company: |  |
| Name of the Service: |  |
| Service Code: |  |
| Licensed Area (if applicable): |  |
| Period: |  |

**(Rs. in Lacs)**

| **Particulars** | **Current Year** | | **Previous Year** | |
| --- | --- | --- | --- | --- |
| **Amount** | **Per Unit** | **Amount** | **Per Unit** |
| **Revenue Details (Net of Taxes)** | | | | | |
| 1. Sales or Services |  |  |  |  |
| 1. Advertisement |  |  |  |  |
| 1. Content Sale |  |  |  |  |
| 1. Rentals |  |  |  |  |
| 1. Others (specify) |  |  |  |  |
| **Total Revenue (A)** |  |  |  |  |
| **Cost Details** | | | | | |
| Employee cost |  |  |  |  |
| Utilities cost |  |  |  |  |
| Repair & Maintenance cost |  |  |  |  |
| Network Operating cost   1. Leased Circuits and Gateway Charges 2. Royalty or technical knowhow Fee 3. Interconnection Charges 4. Other Network Operating costs 5. Total |  |  |  |  |
| Outsourcing Charges |  |  |  |  |
| Content Development cost |  |  |  |  |
| License Fee, Spectrum & other Government charges |  |  |  |  |
| Leased Rentals |  |  |  |  |
| Depreciation/ Amortization |  |  |  |  |
| Corporate office expenses |  |  |  |  |
| Administrative Overheads |  |  |  |  |
| Selling and Marketing cost |  |  |  |  |
| Interest & Finance charges |  |  |  |  |
| **Total Cost (B)** |  |  |  |  |
| **Profit or (loss) before tax [(A) – (B)]** |  |  |  |  |