

Dear Sir:

This is with reference to the attached NOTICE TRAI regarding reviewing of reporting system of ASR. In this regard, please find below our comments as required by the Authority:

| <b>Sl. No.</b> | <b>Issues</b>   | <b>Comments</b>   |
|----------------|---|---|
| 1              | Product/Network elements under various telecom licensed services  | Network elements are correct. As far as product are concerned, roaming should be separated for getting correct view. It should be in roaming & Out roaming only, as in roaming can't be bifurcated into postpaid & prepaid. It can only be national & international in roamers. |
| 2              | Periodicity & Time Period of submission of accounting separation reports  | Time extension should be given for submission of ASR for genuine reason and submission of revised ASR should also be permitted and time of submission should be 30th October.   |
| 3              | Requirements relating to adoption of accounting separation reports by Board of Directors of the Company and Audit thereof | Basis submission at point No. 2 accordingly timelines be adjusted for adoption of ASR also.   |

We are hopeful that Authority will consider our points for the incorporation while making changes in the reporting of Accounting Separation Regulations.

Regards

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Regulatory Affairs

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