

Annual Report 2024-25



An Autonomous Scientific Society
under Ministry of Electronics and Information Technology
Government of India

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Annual Report 2024-25

ERNET India

An autonomous Scientific Society under
**Ministry of Electronics and Information Technology, Government of
India**

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PREFACE

The Education and Research Network of India (ERNET India), an autonomous society under the Ministry of Electronics and Information Technology (MeitY), Government of India, has played a pioneering role in shaping the country's digital ecosystem. Established with the vision of empowering education and research through Information and Communication Technology (ICT), ERNET was instrumental in bringing Internet connectivity to India and nurturing indigenous networking capabilities. Over the years, it has developed into a trusted institution that not only provides essential ICT services to academic and research communities but also drives innovation in forward-looking technologies.

With its extensive experience, ERNET India has contributed significantly to capacity building by creating a pool of trained professionals and setting benchmarks in networking services. From delivering terrestrial and VSAT-based Internet connectivity, hosting services, and domain registration to deploying smart classrooms, Wi-Fi-enabled campuses, and advanced e-classroom solutions, ERNET continues to serve as a cornerstone of digital access in educational and research domains. As the exclusive registrar of domain names for the education and research sector under the .IN registry, it administers more than 18,500 active domains, providing secure, reliable, and value-added services such as Website as a Service and Learning Management as a Service, which enable institutions to leverage ICT without technical hurdles.

ERNET's contribution extends beyond connectivity to include critical advancements in data center infrastructure and cybersecurity. It supports institutions nationwide with the supply, installation, and maintenance

of ICT infrastructure and manages a dedicated VSAT network to ensure reliable digital services in remote islands like those in Lakshadweep and Andaman & Nicobar. Besides, ERNET India is contributing in bridging the digital divide by empowering tribal students through the establishment of smart classrooms in Eklavya Model Residential Schools across the country.

At the global level, ERNET India has integrated Indian academia into the international academic fabric by enabling eduroam services, a secure, seamless Wi-Fi roaming initiative now active in over 312 Indian institutions and interoperable in more than 100 countries worldwide. Parallelly, ERNET has implemented Wi-Fi-enabled campus networks in several universities in India, recently being Patna University, thereby fostering an environment for anytime, anywhere connectivity.

Notably, ERNET India's role is not confined to service delivery but extends to research and development collaborations as well. It has carried out pioneering work in emerging areas such as Tactile Internet, Quantum Key Distribution, Internet of Things, and Advanced Optical Communications in association with leading institutions like IISc Bangalore, IIT Madras, IIT Indore, NSUT Delhi, C-DAC, and others. Demonstrations such as real-time teleoperation over a 400 km WAN link, indigenous QKD testbeds, SDN-enabled quantum path controls, and IoT sandbox frameworks stand as testimony to ERNET India's innovative edge. These initiatives not only build national capacities but also contribute to international standardization efforts in next-generation networking.

As India strengthens its digital foundations and aspires toward global leadership in advanced technologies, ERNET's mission continues to be both service-oriented and future-focused. By combining stable ICT delivery

with cutting-edge research, ERNET has proven itself to be a vital enabler of India's knowledge economy. Moving forward, through its commitment to bridging digital divides, fostering secure communication networks, and driving emerging research, ERNET India reaffirms its role as a keystone in the transformation of the country's education and research ecosystem.

Governing Council of ERNET India

1	Shri Ashwini Vaishnaw Hon'ble Minister of Railways, Information and Broadcasting, and Electronics & Information Technology, New Delhi	Chairperson 01.04.2024 to 31.03.2025
2	Shri Rajeev Chandrasekhar Hon'ble Minister of State for Ministry of Skill Development & Entrepreneurship and Ministry of Electronics & Information Technology, New Delhi	Deputy Chairperson 01.04.2024 to 04.06.2024
	Shri Jitin Prasada Hon'ble Minister of State for Ministry of Commerce & Industry and Ministry of Electronics & Information Technology, New Delhi	09.06.2024 to 31.03.2025
3	Secretary Ministry of Electronics & Information Technology New Delhi	Executive Vice Chairperson 01.04.2024 to 31.03.2025
4	Additional Secretary Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025
5	Additional Secretary/Joint Secretary & Financial Adviser Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025

6	Additional Secretary/Joint Secretary (ABC Division) Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025
7	Group Coordinator (ERNET India) Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025
8	Representative of Department of Space	Member 01.04.2024 to 31.03.2025
9	Secretary or his representative, Department of Telecommunication	Member 01.04.2024 to 31.03.2025
10	Representative of AICTE	Member 01.04.2024 to 31.03.2025
11	Representative of UGC	Member 01.04.2024 to 31.03.2025
12	Representative of IIT Delhi	Member 01.04.2024 to 31.03.2025
13	Director General Indian Computer Emergency Response Team (CERT-In) Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025
14	Director General ERNET India	Member 01.04.2024 to 31.03.2025

General Body of ERNET India

1.	Shri Ashwini Vaishnaw Hon'ble Minister of Railways, Information and Broadcasting and Electronics & Information Technology, New Delhi	Chairperson 01.04.2024 to 31.03.2025
2	Shri Rajeev Chandrasekhar Hon'ble Minister of State for Ministry of Skill Development & Entrepreneurship and Ministry of Electronics & Information Technology, New Delhi	Deputy Chairperson 01.04.2024 to 04.06.2024
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11.	Representative of UGC	Member 01.04.2024 to 31.03.2025
12.	Representative of IIT Delhi	Member 01.04.2024 to 31.03.2025
13.	Director General Indian Computer Emergency Response Team (CERT-In) Ministry of Electronics & Information Technology New Delhi	Member 01.04.2024 to 31.03.2025
14.	Director General ERNET India	Member 01.04.2024 to 31.03.2025

About ERNET India

ERNET India is an autonomous scientific society operating under the administrative control of the Ministry of Electronics and Information Technology (MeitY), Government of India. It functions under the overall supervision and guidance of the Governing Council.

The Hon'ble Union Minister for Electronics and Information Technology is the Chairperson of the Governing Council. The Council's members are nominated by the Government of India and represent premier academic and research institutions, government organizations, and professional bodies.

ERNET India is serving academic and research institutions in the country by innovatively connecting them on Intranet and Internet using appropriate state-of-the-art technologies. Institutions anywhere in the country can now be connected to ERNET network. ERNET India provides services through its following 03 cities across the country to respond to the needs of the institutions in the country:

- ERNET India HQ, New Delhi
- ERNET India Regional Centre, Bengaluru & VSAT Hub location, Bengaluru
- ERNET India Regional Centre, Chennai

The technical support and assistance to user sites are being provided from above 3 locations. ERNET India VSAT Hub, located at STPI Bengaluru, provides VSAT links through satellite for Intranet and Internet access.

KEY HIGHLIGHTS

Financial Highlights

- The total revenue of the Society for the financial year 2024-25 is ₹167.88 crore and the net surplus is ₹12.30 crores. Capital fund of the Society has reached to ₹215.28 crore as on 31.03.2025.

Technological Highlights

- ERNET India has **VSAT network** operating in C-band on GSAT satellite which is capable to provide VSAT based connectivity for Internet and Intranet access to institutions located all over the country. The Master Earth Station (MES) is located at Bengaluru and is functioning as the Network Operations Centre (NOC). The network has used 103 MHz of satellite bandwidth on GSAT in successfully providing High Capacity VSAT links to 02 (two) sites (in Kavaratti and Port Blair) for NKN and to 09 (nine) sites in different islands of Lakshadweep for Lakshadweep Information Technology Services Society (LITSS).
- Tele-Education Project:** ERNET India has started assisting other states in setting up of Smart Virtual Classrooms by utilizing the expertise and experience gathered from setting up of SVCs in thousands of government-owned/controlled schools and DIETs throughout different Indian states. In order to support this endeavour, the North Eastern Council (NEC) has also granted ERNET India a project called “Tele-education project - Establishment of Smart Virtual Classrooms in Aspirational District of NER”. Project aimed at setting up Smart Virtual Classrooms in 75 schools and 4 DIETs in Sikkim and Assam. All 75 schools and 4 DIETs, and the central infrastructure in NCR with a dedicated project knowledge web portal have been successfully

implemented under the project in accordance with the specified scope of work. Currently, the project is in operation and maintenance stage.

- The project entitled "**Establishment of Intelligent Educational Infrastructure (Smart) in Eklavya Model Residential Schools (EMRSs)**", approved by Ministry of Electronics and Information Technology (MeitY) and jointly funded by MeitY and Ministry of Tribal Affairs (MoTA), is being implemented by ERNET India in a phased manner. The objective of the project is to set up the educational infrastructure in EMR schools by creating ecosystem using latest tools and technologies, which helps to improve the learning outcome and also to provide the Internet connectivity in EMR schools. There are total 328 EMR schools covered in the project. The target of setting up of Intelligent Educational Infrastructure along with Internet Leased Line (ILL) connectivity at 174 Nos. of EMRSs has been achieved under Phase-1 and Phase-2 and total 1392 smart classes have been setup under the Project. The implementation of setting up of smart classes with Internet connectivity in another 154 EMR schools under Phase-3 is in progress.
- **Research & Development:** ERNET India has dedicated R&D offices in Chennai and Bengaluru where innovative projects are being actively envisaged and collaboratively researched or developed. ERNET India has been carrying out research activities on Quantum Communication, Internet of Things, Cyber Security, Rural Broadband, Tactile Internet, LiFi, Power Line Communication, Smart Village and Smart Water Management.

- ERNET India is actively working on MeitY-funded projects in the domain of Quantum Key Distribution (QKD). As part of the MAQAN initiative with IIT Madras, C-DAC, SETS, and NIC, a testbed spanning 11 km of short-haul fiber links was setup with indigenous hardware to test quantum protocols. ERNET India established key connections between its node and partner institutions and also contributed to national standardization efforts. In collaboration with IIT Indore and NSUT Delhi, ERNET India is exploring QKD over shared fiber networks and supported planning for secure, disaster-resilient communication. ERNET India is also part of the AOC testbed led by IIT Madras under the DoT TTDF scheme, focusing on detecting QKD security attacks and using SDN to switch to alternate secure paths.
- ERNET India, as part of the MeitY-funded project "**A Comprehensive IoT Security Ecosystem and Sandbox**", is developing a functional IoT Sandbox to test and validate network and application layer protocols in IoT devices. The project also involves building indigenous software tools for conformance validation, including cloud interfacing, in alignment with relevant standards.
- With funding from MeitY, ERNET India has carried out the project "**Setting up Wi-Fi enabled campus network at Patna University, Patna, Bihar**" which went live in March 2024. Faculty, staff, students, visitors, and guests of Patna University are using the network optimally. The project is running successfully under Operation and Maintenance.
- **Eduroam:** It is a global service that enables students, researchers, and staff from participating institutions to obtain Internet connectivity across campus and when visiting other participating institutions by simply opening

their laptop or activating their smartphone or other portable device through Wi-Fi. This service realizes the objective of 'one world one connectivity' by providing a secure, seamless world-wide roaming access service over shared virtual Wi-Fi campuses to researchers and academicians. ERNET India has on-boarded 312 Indian institutes in the list of globally connected institutes using 'eduroam'

Domain Registration: ERNET India has been an exclusive registrar for domain name registration under the .IN Registry for the education and research sector for over two decades. By allocating academic domain names and offering integrated digital services, ERNET India plays a vital role in strengthening the digital infrastructure of educational and research institutions in India. It not only supports and ensures a secure and credible online presence but also empowers institutions to participate effectively in the evolving digital and academic ecosystem, in alignment with national priorities like Digital India and the National Education Policy.

To date, ERNET India has provided **several thousand domain names** to educational and research institutions across the country, including premier organizations such as **IITs, IIMs, NITs, AIIMS, IISc, CSIR**, and many others.

ERNET India registers domain names under the following categories:

- **ac.in** – for academic institutions
- **edu.in** – for educational institutions
- **res.in** – for research institutions

Under **Internationalized Domain Names (IDNs)**, ERNET India also registers domains under:

- विद्या.भारत
- शिक्षा.भारत
- शोध.भारत
- **Web Hosting:** ERNET India is providing web hosting services to various academic and research institutions/organizations. ERNET India has set up web hosting infrastructure on cloud to provide dedicated and shared ICT infrastructure to various institutions/organizations for hosting their websites.

Way Forward:-

Emerging Technologies, ICT & Capacity Building, Networking Communication and R&D:

- **Smart Education:** As an ICT project implementing agency, ERNET India has conceptualized and implemented various projects under Smart Education domain. Moving forward, next steps in Smart Education will focus on providing high-quality and innovative digital learning solutions for schools through the integration of interactive whiteboards, projectors and tablets. ERNET India helps create digital classrooms that foster engagement, interactivity and collaborative learning. These technologies will enable educators to incorporate multimedia lessons and interactive content, improving the quality of education, upgradation of existing ICT Labs to offer students a more integrated and dynamic learning experience. This approach would help students develop critical thinking, problem-solving skills and essential future-ready technology skills from an early age, ensuring their all-round development.

- **Software Solution Services:** ERNET India offers end-to-end software solution services to various educational institutions which include designing, developing, and deploying advanced web and non-web software, applications and platforms that use technologies like Blockchain, Artificial Intelligence (AI) and Internet of Things (IoT).
- **Domain Services:** As a significant expansion to its domain services, ERNET India is planning to launch three new domain extensions: **school.in, coaching.in and alumni.in**. These domains aim to provide a distinct digital identity, structured classification, and improved cybersecurity for educational and professional communities.

Research and Development:

ERNET India will continue to strengthen its position in Next Generation Networking technologies through dedicated collaborative R&D projects with premier academic institutions. ERNET India will also expand its significant contributions to Quantum Key Distribution (QKD), leveraging outcomes from the MAQAN initiative with IIT Madras and ongoing collaborations on shared fiber QKD testbeds with IIT Indore and NSUT Delhi, and outcomes from Advanced Optical Communication (AOC) testbed consortium on QKD security attacks scenarios. A key focus will also be the IoT Sandbox initiative, where ERNET India will contribute to developing indigenous tools for conformance validation of communication protocols under IoT Functional Sandbox. These strategic initiatives highlight ERNET India's commitment to advancing cutting-edge networking solutions and also contribution to the national/ international standardization efforts.

Projects and Services

ERNET Network Architecture

ERNET Network is a judicious mix of terrestrial and satellite based wide area network. The satellite Wide Area Network (WAN) uses Very Small Aperture Terminal (VSAT) which can be easily deployed and facilitates reliable and quick Internet/ Intranet access in remote areas of the country.



Fig. 1 & 2: ERNET India VSAT Satellite images

eduroam- Golbal wi-fi enabled Institutions

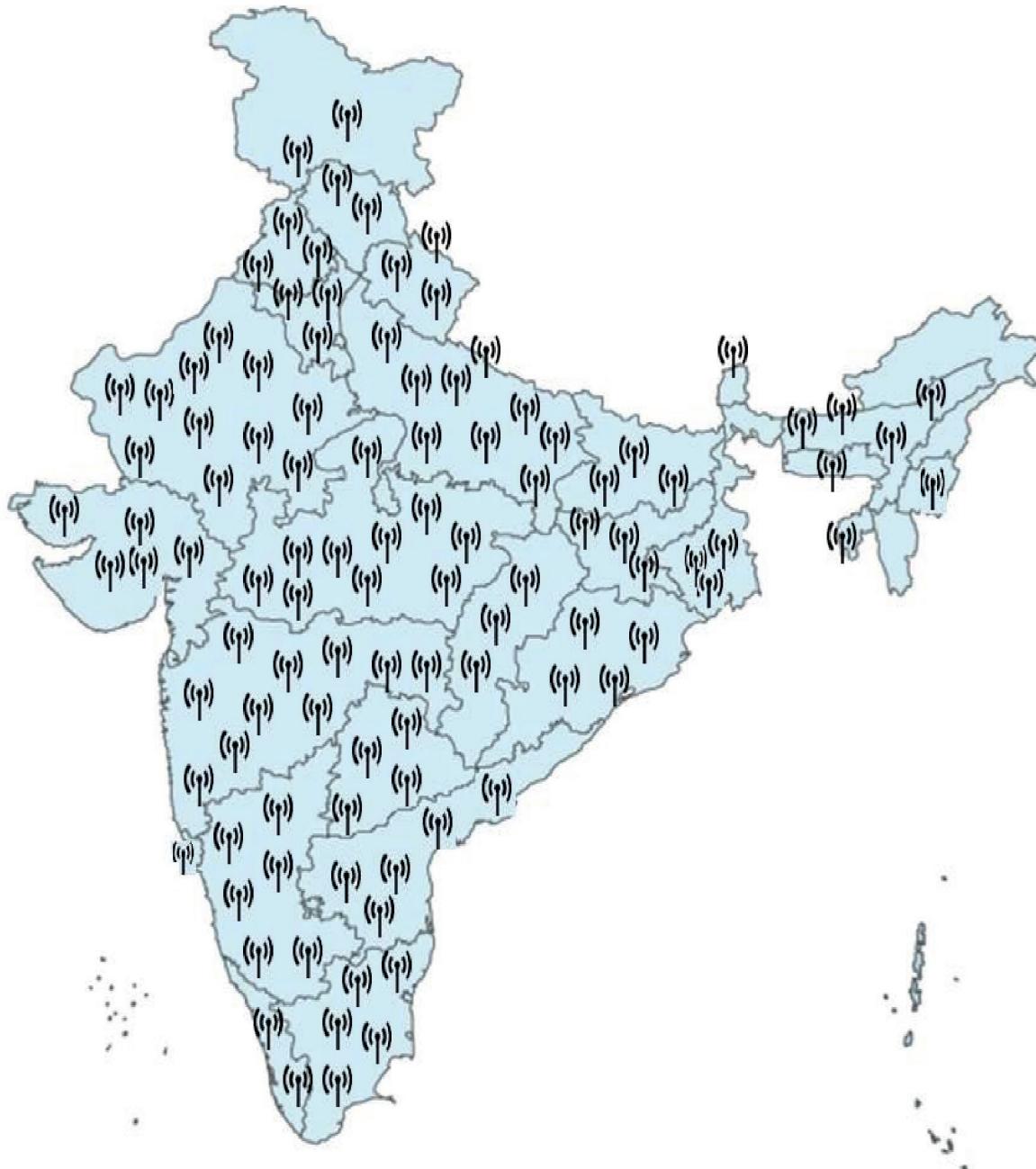


Fig. 3: eduroam enabled Institutions

Networking Communication

VSAT Network: In order to provide Internet and Intranet access to educational and research institutions across the nation, ERNET India operates VSAT network in C-band using GSAT satellite. The Master Earth Station (MES) located in Bengaluru serves as the Network Operations Center (NOC). The MES has 9.2 meter antenna installed. Currently, the network uses 103 MHz transponder bandwidth on a GSAT-18 satellite allocated by the Department of Space (DOS) and the same is allotted for High Capacity SCPC VSATs. The 02 (two) High Capacity VSAT links have been successfully established in Kavaratti and Port Blair for National Knowledge Network (NKN) and 09 (nine) high capacity SCPC VSAT links across various Lakshadweep Islands for the Lakshadweep Information Technology Services Society (LITSS).

The Salient features of VSAT links: The VSAT network operates in C-band frequency of GSAT satellite. Therefore, these VSAT links are least affected by rain and other adverse weather conditions. This makes the VSAT links highly reliable and capable of providing continuous operation all over the country. They work efficiently even in remote and far-flung areas of Andaman and Nicobar Islands, Lakshadweep Islands and North-Eastern states of the country in all weather conditions.

High Capacity SCPC VSAT

The High Capacity SCPC VSAT network offers star topology point-to-point connections. With an uptime of more than 99%, these High Capacity SCPC VSATs can deliver high data rates upto 100 Mbps. These are appropriate for organizations with sizable LAN configurations that operate vital applications that demand high uptime.

- **Two High Capacity SCPC VSAT links, one at Kavaratti, the UT of Lakshadweep Islands and another at Port Blair, the UT of Andaman & Nicobar Islands**

ERNET India has established two High Capacity SCPC VSAT links, one at Kavaratti, the UT of Lakshadweep Islands and another at Port Blair, the UT of Andaman & Nicobar Islands for NKN project of MeitY. The links have been operational throughout the year and are serving the UTs successfully with total satellite bandwidth allocation of 53MHz.



Fig. 4: High Capacity SCPC VSAT at Kavaratti, the UT of Lakshadweep Island for NKN Project

- **High Capacity SCPC VSAT links at 09 Islands in the UT of Lakshadweep for Lakshadweep Information Technology Services Society (LITSS)**

Nine High Capacity SCPC VSAT links with a combined 50 MHz of satellite bandwidth were established and operated by ERNET India at Agatti, Amini, Andrott, Chetlat, Kadmat, Kalpeni, Kavaratti, Kiltan, and Minicoy in Lakshadweep. The total data rate being utilized by these links is upto 85Mbps.

Eduroam Services

Eduroam services in India: Eduroam stands for education roaming. It is the secure, world-wide roaming access service developed for the research and educational community. It allows students, faculty, researchers and staff from participating institutions to obtain Wi-Fi access for Internet across campus when visiting other participating institutions. The 'eduroam' service is available in over 100 territories worldwide.

ERNET India is the National eduroam operator for India and is the central point for connecting all the universities/institutions with access to the Indian eduroam national federation service. In India, around 312 universities/institutions have joined eduroam network.

The eduroam facility has been successfully availed by Indian and foreign participants in the universities/institutions.

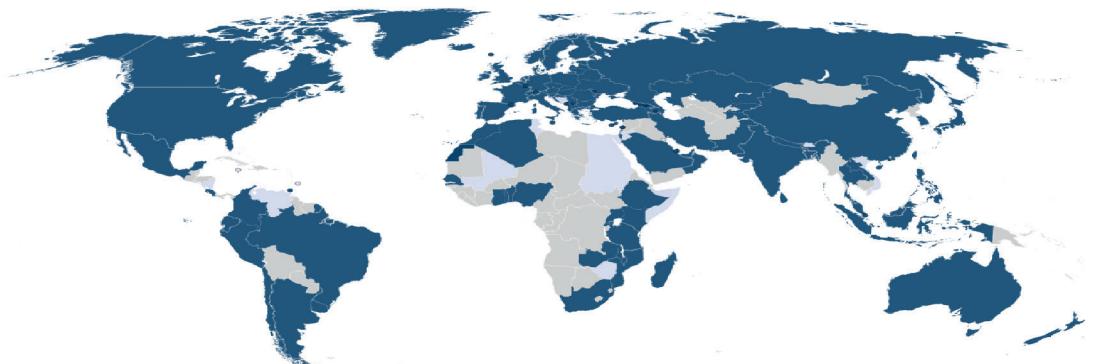


Fig. 5: Eduroam Worldwide Presence

Hosting Services

ERNET India is providing web hosting services to the various academic/research institutions and Departments/organizations of our country. ERNET India has setup a web hosting infrastructure on Cloud. Currently, ERNET India is providing web hosting services to 40 institutions and a few of them are listed below:

1. National Institute of Fashion Technology
2. Central Council for Research in Ayurvedic Sciences
3. Himachal Pradesh University
4. Hemvati Nandan Bahuguna Garhwal University
5. B.P.S Govt Medical College for Women, Khanpur
6. Sant Longowal Institute of Engineering and technology
7. Central University of Punjab
8. Central Council for Research in Unani Medicine
9. School of Planning and Architecture, Bhopal
10. Atomic Energy Education Society
11. Indian Maritime University
12. Central Institute of Mining and Fuel Research, Dhanbad

Application Services

Domain Registration: ERNET India is an exclusive Registrar for Domain name registration for the education and research sector under.in registry.

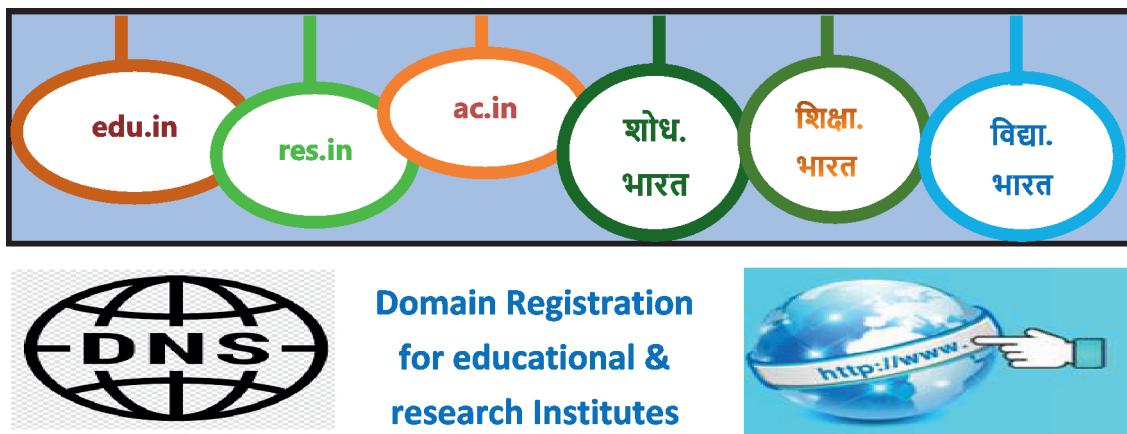


Fig. 6: Domain name registration services provided by ERNET India

Under the .IN Registry, ERNET India has been registering 3rd level domain names under ac.in, edu.in and res.in, विद्या.भारत , शिक्षा.भारत and शोध.भारत.

During the financial year 2024-25, ERNET India registered/renewed approximately 6175 academic, educational, and research domains. Currently, there are more than 18500 active domains registered under the domain services of ERNET India.

Advantages of Domain Registration Services:

- **Identity and Credibility:** Using a dedicated educational domain enhances the credibility and identity of the institution online, making it easier for students, parents, and faculty to recognize and access.
- **Security and Trustworthiness:** Educational domains are more secure and trustworthy for users than generic domains, ensuring that information shared online is protected.
- **Standardization:** A unified and standardized domain structure ensures that educational websites are easily identifiable and accessible across platforms, contributing to a more organized and professional online presence for Indian educational institutions.

- **Increased Visibility and Reach:** Educational domains help institutions gain better visibility on the Internet, reaching a wider audience, including students, parents, and educators.
- **Improved Professionalism:** A specific domain adds to the institution's professional appearance, boosting its reputation and recognition.
- **Educational Ecosystem:** These domains are meant to create a more robust and easily navigable educational ecosystem, linking schools, universities and other institutions under a uniform structure
- **Email Address Benefits:** Email addresses with an academic domain such as name@abc.edu.in are taken more seriously and are often required for accessing academic resources, journals, and discounts;
- **Search Engine Optimization Benefits:** Websites with academic domains can benefit from higher search engine rankings because they are considered authoritative sources;
- **Collaboration and Networking Opportunities:** Being part of an academic domain facilitates collaboration and networking with other Institutions and students;
- **Grants and Funding:** Many grants and funding opportunities are available only to recognized educational institutions with an academic domain;
- **National Identity:** Using ".ac.in, .edu.in, and .res.in" aligns the institutions with India's educational ecosystem and strengthens the nation's educational infrastructure online

To ensure high-quality services for its domain users, ERNET India offers DNS Services along with a suite of Value-Added Services (VAS), including Website as a Service (WaaS) and Learning Management as a Service (LMaaS).

Under the Value-Added Services, any institute (domain user) can easily create its own customized website and LMS portal with just

a few clicks and minimal technical expertise. These services are designed to enhance the institution's digital infrastructure and support effective educational delivery.

- Establishment of Intelligent Educational Infrastructure (Smart) in Eklavya Model Residential Schools (EMRSs)

The project entitled "**Establishment of Intelligent Educational Infrastructure (Smart) in Eklavya Model Residential Schools (EMRSs)**", approved by Ministry of Electronics and Information Technology (MeitY) and jointly funded by MeitY and Ministry of Tribal Affairs (MoTA), is being implemented by ERNET India in a phased manner. The objective of the project is to set up the educational infrastructure in EMRSs by creating ecosystem using latest tools and technologies, which helps to improve the learning outcome and also to provide the Internet connectivity in EMRSs. There are total 328 EMR schools covered in the project. The target of setting up of Intelligent Educational Infrastructure along with Internet Leased Line (ILL) connectivity at 174 Nos. of EMRSs has been achieved under Phase-1 and Phase-2 and total 1392 smart classes have been setup under the Project. The implementation of setting up of smart classes with Internet connectivity in another 154 EMR schools under Phase-3 is in progress and expected to be completed by Dec, 2025.



Fig.7: Digital Smart Classes used by EMR school

Setting up Wi-Fi Enabled Campus Network at Patna University, Patna, Bihar

The project “Setting up a Wi-Fi enabled campus network at Patna University, Patna, Bihar” was funded by MeitY. ERNET India has completed the work and made the Wi-Fi enabled campus network at Patna University operational for usage by the University. The Wi-Fi Campus Network is controller based and provides secure high speed wireless network with centralized monitoring & management of the network. The network has enabled on-campus students, faculty, teachers, staff, guests, etc. to have entry to cyber world having intelligent Wi-Fi devices such as tablets, smartphones, laptop, etc. to access, retrieve and post information at any time from the coverage area of the network. The facility is running successfully and is under operation and maintenance phase.

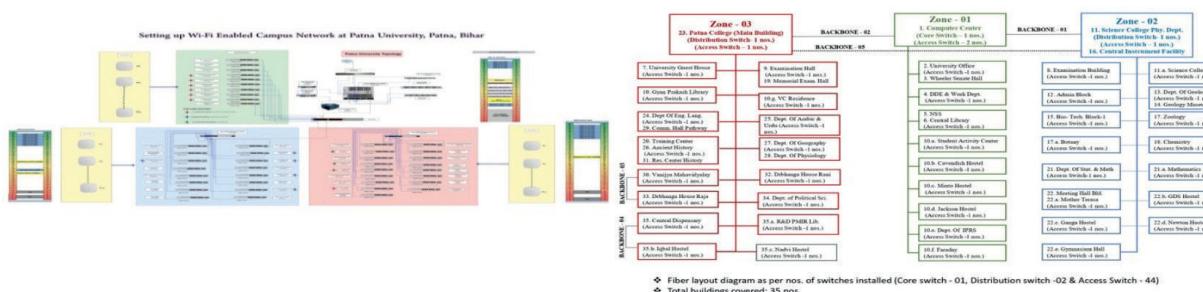


Fig.8: Wi-Fi Network topology

Fig.9: Zones and Buildings in the project

Infrastructure For Cyber Security Project Mission

The objective under this project is procurement and deployment of Networking, Security & Computing Infrastructure to establish Data Centers (Primary Data Centre (DC)) and Disaster Recovery Data Centre (DR)) along with IT infrastructure at various remote locations across India. To ensure reliable and high availability networking, ERNET India is setting up a robust Wide Area Networking infrastructure through Managed MPLS bandwidth for its Primary Data Centre (DC) and Disaster Recovery Data Centre (DR) and remote locations across India.

Following are the key achievements/highlights of the project:

- Designed and Implemented IT Infra for two DC/DR and various Remote Sites with Multiple OEMs (Network Devices, Security and other devices).
- Currently, operating around 300 MPLS Links connected to DC and

DR.

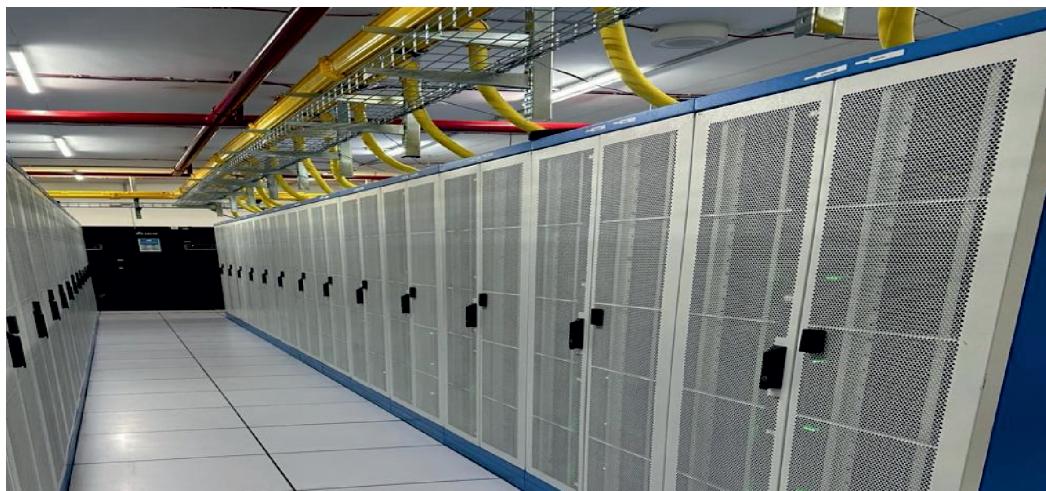


Fig.10: Data Center

Facilitating the establishment and expansion of Smart Virtual Classrooms (SVC) under projects of other Ministries/Department:



With the experience gained from implementing the Smart Virtual Classroom, ERNET India has begun supporting other states in establishing and expanding Smart Virtual Classrooms. In line with this, ERNET India has been awarded a project from the North Eastern Council (NEC) titled as "Tele-education project - Establishment of Smart Virtual Classrooms in Aspirational Districts of NER." The project aimed to set up Tele-Education facilities by establishing Smart Virtual Classrooms in 75 schools and 4 DIETs. This project has been successfully executed, adhering to the defined scope of work, in all 75 schools and 4 DIETs in Sikkim and Assam, along with central infrastructure in NCR. Implementation has been completed during 2021-22. The Smart Virtual Classroom has been extensively utilized with total 1145 session were done since implementation and 245 sessions in the year 2024-25. Currently the project O&M is under progress and is expected to be completed by August, 2026. **Fig.11&12: Session**

Conducted by teacher in Assam



Fig.13: Session Conducted by teacher in Assam

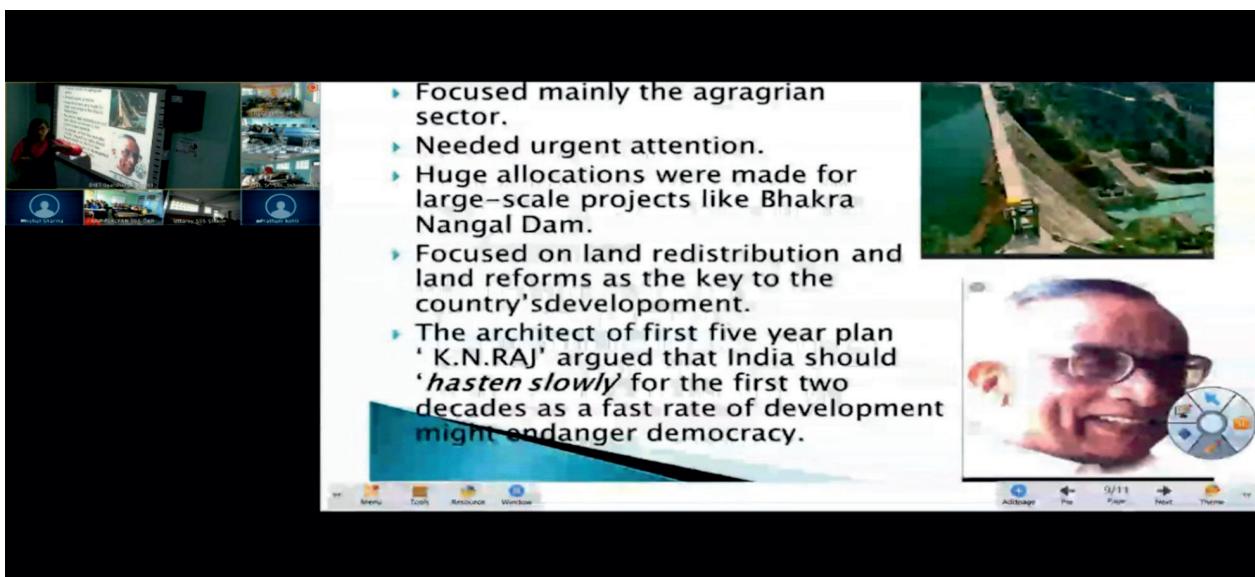


Fig.14: Session Conducted by teacher in Sikkim



Fig.15: Yoga Day Session Conducted through installed Smart Virtual Classroom Infrastructure



Fig. 16 & 17: Awareness Session through Smart Virtual Classrooms

e-classroom infrastructure in medical colleges for aspiring healthcare professionals

ERNET India implemented two e-classroom infrastructures in Pt. Jawaharlal Nehru Medical College, Chamba, Himachal Pradesh. The project is intended to achieve “quality teaching and learning through distant location” and also realizing the concept of DIGITAL INDIA to bring the benefits of information technology through E-Classroom learning. The operations & maintenance support till July, 2025.



Fig.18&19: Session conducted in Pt. Jawaharlal Nehru Medical College

Consultancy and Implementation of Next-Generation IT Infrastructure Projects

In the past year, ERNET India significantly strengthened its presence in the

Consultancy and Infra Projects domain, delivering end-to-end solutions that underscore its commitment to digital transformation.

Its comprehensive approach defines the project lifecycle, covering:

- Conceptualization, Designing, Specification, and Procurement Planning
- Efficient Procurement Processes
- Seamless Implementation of complete IT Infrastructure (adhering to both High-Level Design (HLD) and Low-Level Design (LLD))
- Robust Operation and Maintenance

A core focus has been on establishment of Data Centers, where advanced, intelligent DC/DR infrastructure is deployed, providing proactive insights for enhanced performance. ERNET India consistently explores and applies the best of Next-Generation Technologies, leveraging their interfaces and functionalities to deliver innovative solutions specifically tailored for Government Clients, ensuring they benefit from cutting-edge and reliable digital ecosystems.

International Co-operation

ERNET India is one of the primary members of Asia Pacific Advanced Network (APAN) association which has members from various countries including India, Australia, New Zealand, Japan, Singapore, Malaysia, South Korea & China. ERNET India has been associated with APAN activities since the year 1998. APAN provides a forum for user communities to come together with network engineers to help promote and exploit opportunities to enhance research and education in relevant disciplines, like Tele-health, Natural disaster mitigation, Research collaboration, Knowledge discovery, etc. The Director General of ERNET India is an elected Director of APAN Board. APAN has agreed to feature APAN-IN (i.e. ERNET India) in their upcoming printed Pulse Magazine as an APAN Member, which will be distributed at APAN60 in Hong Kong and APAN61 in Bangladesh.

ERNET India is also a member of Asia Pacific Network Information Centre (APNIC) under 'Large' category. APNIC is a Regional Internet Registry (RIR) for the Asia Pacific region for providing Internet number resources to its

members. It is one of the world's five RIRs (Regional Internet Registry's) and is part of the Number Resource Organization (NRO). APNIC manages Internet resources according to policies developed through an open process of consultation and consensus.

Research & Development

AOC Testbed Project – WP 15 Network Security

ERNET is a member of the IIT Madras led consortium in Advance Optical Communication (AOC) testbed project for the Work Package 15 on QKD Network Security (<https://www.aoc-testbed.in/>). The AOC testbed is funded by DoT under the Telecom Technology Development Fund for the duration of 2 years from Oct 2023 to Oct 2025.

The objective is to extend the MAQAN Network by deploying additional QKD nodes to enable effective monitoring and management in scenarios involving link failures or security threats. A key focus is on detecting and mitigating Denial-of-Service (DoS) attacks, leading to link failure by disrupting the secret key exchange process. Continuous monitoring of Quantum Bit Error Rate (QBER) and Secret Key Rate (SKR) is essential to detect such anomalies and reroute communication through alternate quantum-secured paths.

The MAQAN testbed has been added with Alice, Bob and Eve node setup considering two attack scenarios; Trojan Horse attack and Fiber Tampering attack. The QKD network testbed was designed to support the emulation of security attacks, which can be monitored when the QBER exceeds 5% and the SKR falls below 1 kbps. The QKD system achieved a peak SKR of approximately 16.5 kbps with a QBER of 1.4%, maintaining stable communication through optimal configuration of node parameters. The setup has been validated through multiple test deployments: a lab setup at ERNET India in Chennai, a field test between ERNET and SETS in Chennai, and another field deployment connecting Dakshin Bharat Headquarters and Golden Palm Sainik Institute in Chennai.

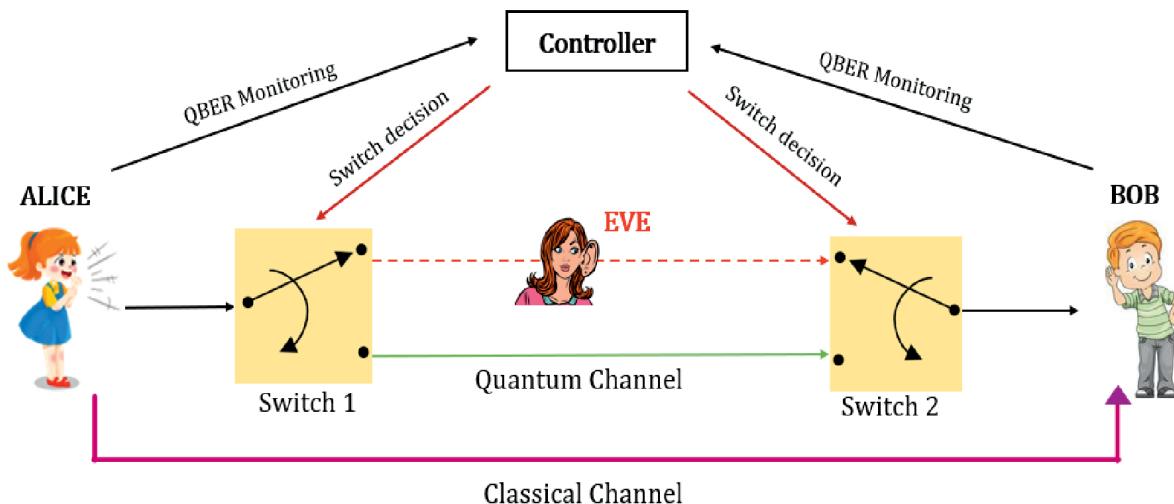


Fig.20: Secured path provisioning system for QKD link

SDN-enabled path control development in progress, which will dynamically select alternate Quantum Secured Paths for the QKD network in response to these emulated DoS attacks. In particular, in the event of detecting an eavesdropper or any abnormality in the quantum channel, the system can dynamically reroute the key exchange through an alternate secure optical path. This approach not only enhances the security of the QKD system against real-time attacks but also improves its adaptability and reliability in critical communication infrastructures.

A Comprehensive IoT Security Ecosystem and Sandbox

ERNET India jointly with other partners such as C-DAC (Bangalore, Chennai, Hyderabad, Thiruvananthapuram), IIT Madras, IIT Bombay, IIIT Bangalore, SETS Chennai, Amrita Vishwa Vidyapeetham is executing MeitY funded project on “A Comprehensive IoT Security Ecosystem and Sandbox”, from Jun 2024 to Jun 2027, with an objective to developing the complete sandbox for Internet of Things (IoT) functionality and security validation. The major role of ERNET is in development of functional Sandbox, focusing on network and application layer protocol analysis/validation and cloud interfacing for IoT devices.

This project aims to develop a comprehensive IoT Sandbox to validate the functionality of various IoT communication protocols, including BLE, 6LoWPAN, Zigbee, along with application-layer protocols such as MQTT, CoAP. The initiative involves the development of indigenous software

to analyse device, network, and application layer protocols, ensuring compliance to IEEE Standards, IETF RFC specifications etc. A key aspect of this effort is the creation of framework and tools towards functional validation of protocols.

The IoT-specific application and network layer protocols—CoAP, MQTT, 6LoWPAN, Zigbee, and BLE— evaluation is currently in progress. The test suite development environment has been successfully set up using Eclipse IDE with the TITAN framework.

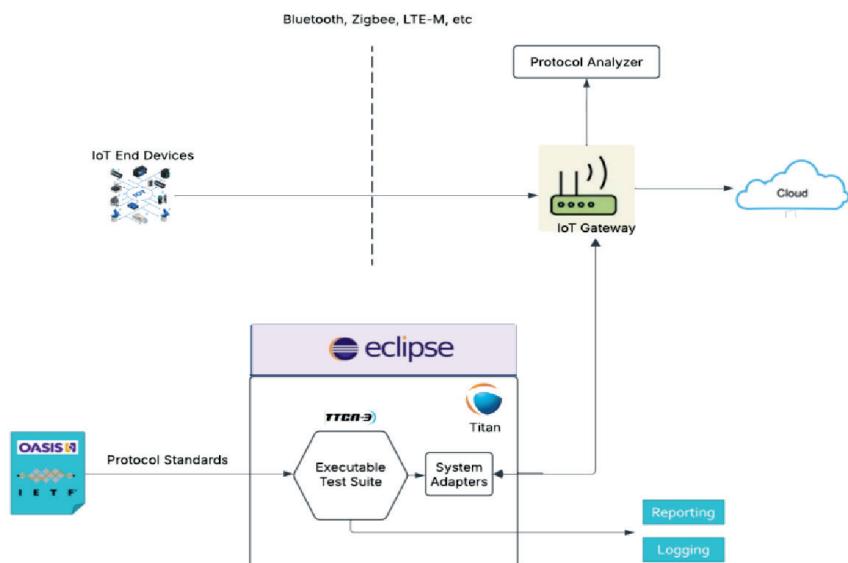


Fig.21: Functional Sandbox – Protocol Validation Framework

A Raspberry Pi with a temperature sensor was configured as the DUT to validate communication between the development environment and DUT. CoAP validation functions were developed focusing on header structure and core operations like GET, PUT, POST, and DELETE, using a simulated environment with libcoap.

MQTT conformance validation, in accordance with MQTT 5.0/3.0 standards, is currently in progress, using Eclipse TITAN. Eclipse Mosquitto was deployed as the broker, and Eclipse Paho as the client, both successfully exchanging messages. This setup forms the DUT for upcoming integration with TITAN, where detailed validation scenarios will be implemented. Similar protocol validation activities are ongoing for other IoT communication standards.

➤ **Quantum Key Distribution-based Ultra-Secure and Reliable Optical Networks using Shared Fiber Topology**

ERNET India jointly with IIT Indore and NSUT Delhi is executing MeitY funded project on “Quantum Key Distribution-based Ultra-Secure and Reliable Optical Networks using Shared Fiber Topology”, from Aug 2023 to Dec 2025, with an objective to analyze a physical layer model of a quantum channel integrated with the existing optical networks, demonstrate co-existence of quantum and classical data channels, investigate new disaster aware strategies for providing survivability against natural disasters in optical networks integrated with QKD, and strategies for optimal placement of trusted repeater nodes (TRNs) in a metro area network.

The primary objective of this experiment is to evaluate the performance of a Quantum Key Distribution (QKD) system using an Alice-Bob setup. The key parameters under observation include the Quantum Bit Error Rate (QBER), Secret Key Rate (SKR), and Click Rate. The results were analyzed to understand the time-dependent behaviour of the system under real-world operating conditions.

Quantum-classical signal coexistence over shared fiber was investigated through simulation. Using IBM Qiskit, the BB84 protocol was modeled under depolarizing noise and photon loss to study the effect of quantum channel power on QBER and click rate. Trends in QBER and click rate were analyzed against varying classical channel power. A physical fiber bending experiment using Alice-Bob QKD hardware examined on how winding losses affect signal integrity and identified tolerable bending limits for secure transmission.

Coherent One-Way (COW) QKD was simulated in VPIphotonics to study Raman scattering disturbances. Quantum and classical signal propagation was modeled, and a wavelength vs. power graph revealed Raman noise in the -140 to -120 dBm range. Inter-core Raman effects were simulated at 40 dBm, and the resulting noise was used to analyze QBER through a QuTiP-based depolarizing channel model. A custom Python script showed QBER rising with noise power, confirming Raman-induced degradation. These results support future coexistence studies, including variable photon number analysis, detector noise impact, and key rate simulations. Mathematical simulation of coexistence circuit is in progress.

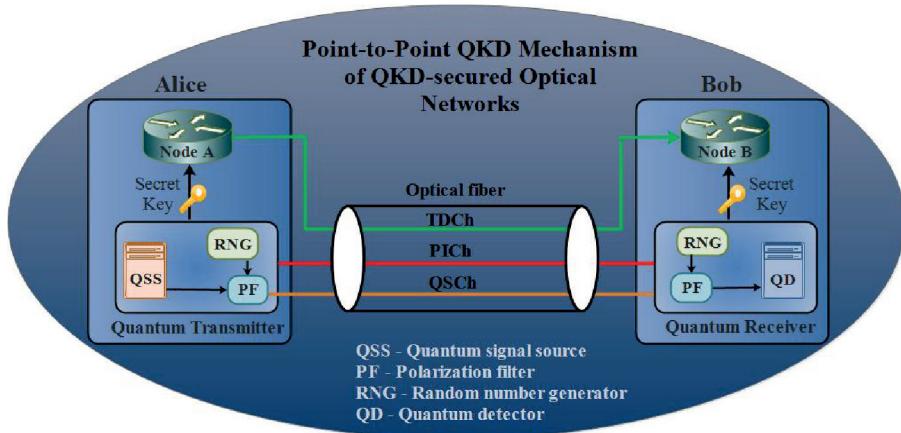


Fig.22: Proposed architecture of QKD-secured Optical Networks

Network Management, Innovation and Experimentation with MAQAN

The Metro Area Quantum Access Network (MAQAN), a collaborative initiative between IIT Madras, C-DAC, SETS, ERNET India, and NIC, was successfully implemented as a testbed featuring multiple short-haul quantum communication links. The project focused on deploying quantum communication infrastructure using indigenously developed hardware and contributed to the formulation of national standards.

ERNET India hosted one of the MAQAN node and actively participated in experimental validation of the testbed. The project established fiber-based MAQAN links along with an alternative Free Space Optics (FSO) classical link between ERNET India and IIT Madras.

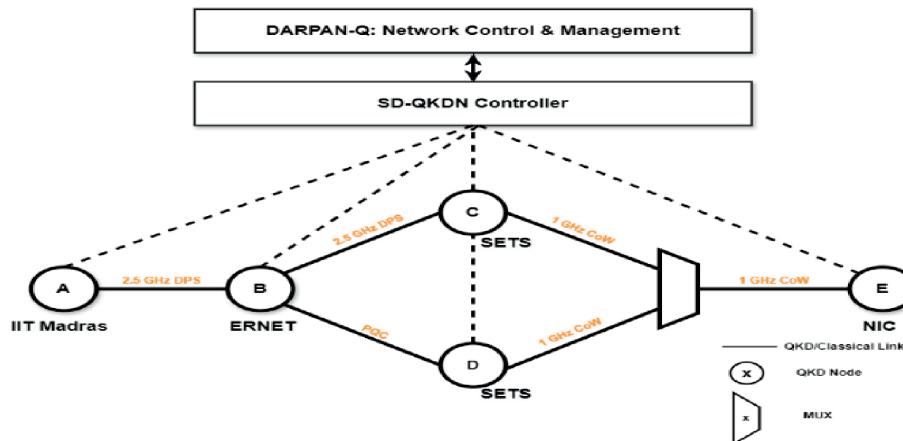


Fig.23: MAQAN network topology

ERNET India has contributed to the establishment and management of multiple MAQAN short-haul fiber links connecting IITM, SETS, NIC, and

BEL for QKD experimentation. Key links include SETS-NIC (5.5 km, 3.5 dB loss), ERNET-SETS (1.1 km, <2 dB loss), and ERNET-IITM (4.8 km, 7.5 dB loss).

As part of project deliverable, ERNET India jointly with C-DAC is contributing to standardization efforts in TSDSI, "Interoperability of Multi-vendor QKD Hardware using SDN" (NIP366), supported by C-DOT, IITM and SETS.

➤ **Work Based Learning (WBL) programme to strengthen and empower SC/ ST/ Women/ EWS graduate engineers**

ERNET is one of the Implementing Organization of 'Work Based Learning (WBL) programme to strengthen and empower SC/ST/Women/EWS graduate engineers through MeitY institutions' led by C-DAC Mohali, for duration of 5 years from April 2022 to March 2027, funded by MeitY. As part of this initiative, 6 months paid Internship is offered to the candidates under selected categories. ERNET through its three Regional Centres (Delhi, Chennai and Bangalore) will provide opportunity to 180 WBL beneficiaries over the 5 year project period (36 Interns per annum). So far, 118 WBL interns were benefitted under this programme working on various ongoing project initiatives

Organizational Matters

I. Organizational Structure

ERNET India being a scientific autonomous society registered under the Societies Registration Act, 1860 is functioning under the overall control and guidance of its apex management body i.e. Governing Council. Hon'ble Union Minister of Electronics & Information Technology is the Chairperson of the Council. Members of the Council are eminent personalities nominated by Government of India representing various organizations such as Department of Space, AICTE, UGC, DoT, Ministry of Electronics & Information Technology, I-CERT, etc.

II. Human Resources of the Society

There are 41 sanctioned posts in scientific and non-scientific domain in ERNET India. Out of 41 sanctioned positions, 31 are filled and 10 are vacant. To meet the additional requirement of manpower for various ongoing projects, ERNET India has engaged manpower having specific expertise on short term contract basis. To manage watch and ward, housekeeping and other support services, ERNET India deploys manpower on outsourcing basis.

III. Right to Information Act

The mandatory provisions under the Right to Information Act have been implemented in ERNET India. As per the provisions of the Act, a Central Public Information Officer, First Appellate Authority and Transparency Officer have been appointed. The mandatory updated information including suo-moto disclosure under the Act has been provided on the website of ERNET India. A total of 33 RTI applications disposed within prescribed time limit during the FY 2024-25.

IV. Vigilance Activities

The vigilance activity in ERNET India is supervised by the Chief Vigilance Officer. ERNET India has observed Vigilance Awareness Week from 28.10.2024 to 03.11.2024 and sensitized stake holders about various aspects of the vigilance and transparency in working.



Fig.24, 25 & 26: Vigilance Pledge during Vigilance Awareness Week -2024 in ERNET India

V Status of Sexual Harassment Cases

One complaint of sexual harassment has been received during the financial year 2024-25 by Internal Complaint Committee (ICC) of ERNET India and is being disposed as per procedure.

VI Official Language Implementation

Official Language Implementation Committee has been set up in ERNET India to implement and monitor the progress of usage of Hindi in ERNET India. The Committee under the Chairmanship of Director General scrupulously monitors the implementation of the official language in the Office.

Hindi Pakhwada was organized during 14.09.2024 to 29.09.2024 in ERNET India, New Delhi. Competitions on Hindi Noting / Drafting & Poem recitation were held and employees were given awards.



Fig.27 & 28: Hindi Pakhwada & competition during Hindi Pakhwada in ERNET India

International Yoga Day 2024

ERNET India conducted Yoga Session on 21.06.2024 for its employees in the building premises on the occasion of the International Yoga Day.



Fig.29: Yoga Session in ERNET India held on 21.06.2024 on International Yoga Day

Swachhta Pakhwada

Swachhta Pakhwada in ERNET India was organized during 1st February to 15th February, 2025. The main objective was to sensitize employees and other stake holders about the benefit of maintaining cleanliness, encouraging e-office for paperless and healthy environment, digitization of records. ERNET India also participated in the '**Swachhata Hi Seva (SHS) 2024 Campaign - Swabhav Swachhata - Sanskaar Swachhata**' from **17.09.2024 to 02.10.2024**. Also during the **Special Campaign 'Ek Ped Maa Ke Naam'**, ERNET India undertook plantation in the building premises.



Fig. 30 & 31: Swachchhta Pledge during Swachchhta Pakhwada in ERNET India



Fig. 32, 33 & 34: *Swachhata Hi Seva (SHS) - 2024 Pledge in ERNET India*



Fig. 35, 36, 37 & 38 Special Campaign 'Ek Ped Maa Ke Naam'

ERNET India Address(s) and Contact Details		
1	Head Quarters, Delhi	ERNET India 5th Floor, Block 1, A Wing DMRC IT Park, Shastri Park Delhi-110053 Phone: 011-22170578
2	Regional Centre, Chennai	ERNET India D4-05, Block – D, 4th Floor IIT Madras Research Park Kanagam Road, Taramani Chennai – 600113 Regional Centre Incharge: Dr. A. Paventh Senior Director Ph:044-66469828
3	Regional Centre, Bengaluru	ERNET India 4th Floor, Vanavikas Bhavan 18th Cross, Malleshwaram Bengaluru – 560003 Regional Centre Incharge: Dr. A. Paventh Senior Director Ph:080-23617532
	VSAT Hub, Bengaluru	Hub Incharge: Shri Avanindra Singh Director Ph:011-22170591



LALIT GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

412, Arunachal Building, 19, Barakhamba Road,

Connaught Place, New Delhi-110001

011-23717400, 23718900

+91-9810006477

LGA_LKG@REDFIFFMAIL.COM

INDEPENDENT AUDITOR'S REPORT

To,

The Governing Council,

ERNET India,

New Delhi

Opinion

We have audited the accompanying financial statements of ERNET India ("The Society"), which comprise the Balance Sheet, the Income & Expenditure Account, Receipts & Payments for the year ended 31st March 2025 and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial

Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following

1. Physical verification of fixed asset & Inventory and reconciliation thereof was reportedly done during the year however after pursuing the report of such verification we found that discrepancies reported in the report and their impact in the books of account have not been taken. Therefore, we are unable to comment on the financial impact that these discrepancies are having in the financial statements.
2. The percentage of total confirmation received from creditors is 5.88% & from Debtors is 17.58% with respect to the outstanding balance of creditors and debtors. Also out of the above confirmed balances there is differences in balance between the balance confirmed by party and balance as per books in of 13 parties. The financial impact of non-confirmed debtors & creditors cannot be ascertained.
3. The company is not maintaining the accounting records according to MSME vendor's classification. Thus, the compliance of the provision of payments to MSME vendors have not been done.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India ("The ICAI") and in accordance with the generally accepted accounting principles in India. This responsibility includes the design; implementation and maintenance of adequate internal controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatement can arise from fraud or errors are considered material, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in
 - (i) planning the scope of our audit work and in evaluating the results of our work; and

(ii) to evaluate the effect of any identified misstatements in the financial statements

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

We report that:

a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit;

- b) In our opinion, proper books of account as required by law have been kept by the society so far as it appears from our examination of those books;
- c) The Balance sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards issued by the ICAI.

**For Bansal R Kumar & Associates
Chartered accountants**

Place: New Delhi

Dated: 07.07.2025

UDIN: 25086851BMILZR9562

(R.K. GUPTA)

PARTNER

(M.No.081856)

**REPLIES TO POINTS RAISED IN STATUTORY AUDITORS' REPORT
FOR THE FINANCIAL YEAR 2024-25**

S.No.	AUDITORS' COMMENTS	REPLIES
1.	Physical verification of fixed asset & Inventory and reconciliation thereof was reportedly done during the year however after pursuing the report of such verification we found that discrepancies reported in the report and their impact in the books of account have not been taken. Therefore, we are unable to comment on the financial impact that these discrepancies are having in the financial statements.	It is informed that the discrepancies identified by the auditors in the report are currently being reconciled and will be rectified shortly. With regard to the reconciliation of Fixed Assets, ERNET India has procured an Asset Management Software to maintain records of all Fixed Assets purchased through the ERNET account as well as under various project heads. The updated list of Fixed Assets, year-wise, is being entered into the Asset Management Software, and the entire dataset will be fully reconciled soon. Once the reconciliation is complete, the data will be uploaded into the Asset Management Software, and the updated status will be presented in the next meeting of the Finance & Accounts Committee.
2	The percentage of total confirmation received from creditors is 5.88% & from Debtors is 17.58% with respect to the outstanding balance of creditors and	It is submitted that being a statutory requirement; balance confirmation is being sought from all the debtors and creditors including inactive users at the financial year end.

	<p>debtors. Also out of the above confirmed balances there is differences in balance confirmed by party and balance as per books in respect of 13 parties. The financial impact of non-confirmed debtors & creditors cannot be ascertained.</p>	<p>However, the replies are not received from all users for the following reasons:</p> <ul style="list-style-type: none"> • Almost 100% payments have been received from all the active users for whom billing was done for the FY. 2024-25. • Inactive users whose balances are lying outstanding dues and have been disconnected long back; generally do not respond. • The reasons w.r.t. the difference in balances confirmed by 13 parties and balance as per our books in respect of 13 parties are as under: <ul style="list-style-type: none"> ➤ Eleven parties are inactive users who are having outstanding dues and were disconnected long back. 100% provision towards the amount receivable from these users exist in our books of accounts.
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		<ul style="list-style-type: none"> ➤ One party is active user and partial billing of Rs.4,168/- was done upto March'25 against the advance payment of Rs.32,568/- for one year. The user has been informed about the same. ➤ One party is creditor whose payment has been done and the balance is reconciled now. • There is no financial impact for the all these parties since the necessary provision towards the amount receivable from these parties (debtors) exists in our books of accounts.
3	<p>The company is not maintaining the accounting records according to MSME vendor's classification. Thus, the compliance of the provision of payments to MSME vendors have not been done.</p>	<p>The matter is under examination and if applicable, necessary compliance will be ensured in the next financial year i.e. 2025-26.</p>

ERNET INDIA
BALANCE SHEET AS AT 31.03.2025

Figures in Rupees in '000

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	As at 31.03.2025	As at 31.03.2024
Corpus/Capital Fund	1	22,27,641	21,09,500
Balances under Ongoing Projects (GIA)	2	-	16,483
Current Liabilities and Provisions :-			
Other Current Liabilities	3	7,21,022	4,23,602
Provisions	4	3,36,087	2,58,817
TOTAL		32,84,750	28,08,402
ASSETS			
Property Plant and Equipment	5	1,42,122	1,46,191
Current Assets, Loans, Advances etc :-			
Inventories	6	615	590
Sundry Debtors	7	216	10,665
Receivables under Sponsored Projects	8	2,64,441	2,14,174
Balances with Scheduled Banks	8A	25,43,790	20,60,689
Loan and Advances	9	3,33,566	3,76,093
TOTAL		32,84,750	28,08,402
Significant Accounting Policies	18		
Notes on Accounts	19		

In terms of our report of even date attached

For and on behalf of ERNET India

For Bansal R Kumar & Associates

(Chartered Accountants)

FIRM Reg. No. 004540N

(R.K. GUPTA)

Partner

Membership No. 086851

(Vipin Aggarwal)

Director (Finance)

(Arun Kumar Singh)

Registrar & Director

(Sanjeev Banzal)

Director General

Place : New Delhi

Place : New Delhi

Date : 07.07.2025

Date : 07/07/2025

ERNET INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Figures in Rupees in '000

INCOME	Schedule	As at 31.03.2025	As at 31.03.2024
Revenue from Subscribers	10	2,84,755	3,16,976
Revenue from Projects	11	-	18,616
Revenue from Projects (GIA)	2A	12,02,015	24,00,190
Net Interest Earned	12	1,52,301	1,21,492
Other Revenue	13	39,780	6,217
Increase/(Decrease) in Inventories	14	-	-
TOTAL (A)		16,78,851	28,63,489
EXPENDITURE			
Operating Expenses	15	2,01,604	2,32,287
Expenditure under Projects (GIA)	2A	12,02,015	24,00,190
Establishment Expenses	16	90,703	92,708
Administrative Expenses	17	57,947	44,893
Depreciation	5A	3,533	3,147
TOTAL (B)		15,55,802	27,73,225
Balance being excess of Income over Expenditure (A-B)		1,23,049	90,264
Excess of Income over Expenditure		1,23,049	90,264
Provision For Tax		-	-
Net Excess of Income over Expenditure after Tax		1,23,049	90,264
Significant Accounting Policies	18		
Notes on Accounts	19		

In terms of our report of even date attached

For and on behalf of ERNET India

For Bansal R Kumar & Associates

(Chartered Accountants)

FIRM Reg. No. 004540N

(R.K. GUPTA)
 Partner
 Membership No. 086851

(Vipin Aggarwal)
 Director (Finance)

(Arun Kumar Singh)
 Registrar & Director

(Sanjeev Banzal)
 Director General

Place : New Delhi

Place : New Delhi

Date : 07.07.2025

Date : 07/07/2025

ERNET INDIA

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

Figures in Rupees in '000

Particulars	Receipts	Amt (Rs.)	Particulars	Payments	Amt (Rs.)	Amt (Rs.)
Opening Balances with Bank		3,40,474	Direct Payments:			10,72,692
Direct Receipts:		15,57,935	a) Operative Expenses		2,37,057	
a) Operative Income	4,23,119		b) Duties & Taxes Paid		1,33,139	
b) Fund received (GIA)	11,34,816		c) Expenses under projects		7,02,496	
			Indirect Payments:			1,86,383
Investments:		20,29,045	a) Administrative Expenses		77,008	
a) Funds from encashment of FDR	18,91,297		b) Establishment Expenses		1,09,375	
b) Interest Received	1,37,748		Investments			20,10,000
			Indirect Receipts:			-
a) Amount Received from Debtors	61,507		1,67,864			-
b) Scrap Sales	328			Payment towards purchase of Fixed Assets		2,829
c) Other Receipts:						1,30,731
-Miscellaneous Receipt:	52			Refund Of Performance Security	811	
Receipt of EMD	7,500			Refund Of Retention Money	1,29,895	
-Income Tax Refund (including interest thereon)	98,477			Refund Of EMD	25	
				Closing Balances with Bank	6,92,683	
				40,95,318		40,95,318

ERNET INDIA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

Figures in Rupees in '000

SCHEDULE 1 - Corpus/Capital Fund	Schedule	As at 31.03.2025	As at 31.03.2024
(A) Capital Fund			
Balance as at the beginning of the year		20,29,813	19,39,549
Add : Excess of Income over Expenditure		1,23,049	90,264
Add : Reversal of Provision of Income Tax		-	-
Balance of Capital Fund	(A)	21,52,862	20,29,813
(B) Corpus Fund			
(i) Capital Grant-In-Aid (MietY)			
Balance as at the beginning of the year		71,919	75,835
Less : Depreciation		3,102	3,767
Less : Sale of Grant-In-Aid Assets		650	150
Total	(i)	68,167	71,919
(ii) Capital Grant-In-Aid - Fire Incident		7,768	9,128
Less : Depreciation		1,156	1,361
Total	(ii)	6,612	7,768
Balance of Corpus fund	(B = i+ii)	74,779	79,687
Total Balance Transferred to Balance Sheet	(A+B)	22,27,641	21,09,500

ERNET INDIA
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

		Figures in Rupees in '000			
SCHEDULE 2 - Earmarked Funds For Projects (In Progress)		GIA-Establishment of Smart Virtual Classrooms in aspirational district of NER	GIA - Setting up of IT infrastructure & MPLS cloud at NCCC DC & DR, ISP sites and organisations sites under Phase- II	GIA - Setting up of IT infrastructure & MPLS cloud at NCCC DC & DR, ISP sites and organisations sites under Phase- III	GIA- Work Based Learning Programme
		1	2	3	4
A) Opening balance of the projects		(3,571)	14,258	(1,23,348)	-
B) Additions during the year:					
(i) Grant in Aid Received	15,694	11,600	10,70,000	10,000	4,476
(ii) Amount paid back / Other adjustments	(1)	-	-	-	(2,202)
(iii) Interest credited	-	-	-	-	-
(iv) LD recovered credited to the project	38	-	309	-	-
Total (A+B)	12,161	25,859	9,46,961	10,000	2,274
C) Expenditure Incurred	12,202	75,604	10,82,941	17,066	2,274
Net Balance as at 31.03.2023 (A+B-C)	(41)	(49,745)	(1,35,980)	(7,066)	0

ERNET INDIA

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

Figures in Rupees in '000

SCHEDULE 2 - EARMARKED FUNDS FOR PROJECTS (In Progress)		GIA-QKD Based Ultra- secure and reliable optical network	GIA- Advance Optical Communication Test Bed	GIA- A Comprehensive IoT Security Ecosystem and Sandbox	As at 31.03.2025 (A+B)	As at 31.03.2024
		6	7	8		
A) Opening balance of the projects	-	2,225	-	-	(1,10,436)	23,188
B) Additions during the year:					-	
(i) Grant in Aid Received	1,146	7,867	11,147	11,31,931	22,93,923	
(ii) Amount paid back / Other adjustments	(141)	-	(4,400)	(6,744)	(1,695)	
(iii) Interest credited	-	118	-	-	118	31
(iv) LD recovered credited to the project	-	-	-	-	348	7,980
Total (A+B)	1,005	10,210	6,747	10,15,217	23,23,427	
C) Expenditure Incurred	1,025	11,422	6,780	12,09,313	24,35,459	
Net Balance as at 31.03.2023 (A+B-C)	(20)	(1,211)	(33)	(1,94,096)	(1,12,032)	
ADD: Excess Amount -Spent under ongoing projects (Transferred to Schedule 8)				1,94,096	1,28,515	
Balances under Ongoing Projects (GIA) (Transferred to Balance Sheet)				-	-	16,483

ERNET INDIA
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2025

Figures in Rupees in '000

SCHEDULE 2 A -Earmarked Funds For Projects - Completed			GIA-NER Region Setting up ICT Infrastructure in Govt. Schools	GIA- Information security Education & Awarness-Ph-II	As at 31.03.2023	As at 31.03.2022
1	a)	Opening balance of the schemes	(1,474)	36	(1,438)	9,732
	b)	Additions to the schemes:				
	(i)	Grant-in-aid Received	-	-	-	2,262
	(ii)	LD recovered credited to the project	-	-	-	-
	(iii)	Other Credits Under the Project	-	-	-	-
	(iv)	Interest credited	-	-	-	10
	(v)	Amount paid back / Adjustments	-	(25)	(25)	(545)
	(vi)	Balances outstanding under Closed Projects (GIA) (Refer Schedule 3)	(2,395)	(0)	(2,395)	(300)
2	c)	Deductions to the schemes:				
	(i)	Expenditure incurred under the completed projects	922	11	933	11,160
	(ii)	Expenditure incurred under ongoing projects (brought forward from schendule 2)	-	-	1,25,006	1,97,327
	Total (c)		922	11	1,25,939	2,08,487
3	d)	Revenue from Projects	922	11	1,25,939	2,08,487
		Less: Amount charged from the Project towards income of ERNET India pertaining to ERNET professional charges and Connectivity being shown Separately In Income & Expenditure account	9		(66,978)	(21,069)
	Total (d)		913	11	58,961	1,87,418

ERNET INDIA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

Figures in Rupees in 000

SCHEDULE 3 - Other Current Liabilities		As at 31.03.2025	As at 31.03.2024
1	Sundry Creditors for Goods and Services	14,443	52,391
2	Advances Received for Projects and Other Operating Activities	1,31,515	17,433
3	EMD and Other payables	7,710	1,011
4	TDS Payable	6,741	23,791
5	Taxes Payable	20,899	17,039
6	Expenses Payable	10,069	7,556
7	ERNET India CPF Trust	137	204
8	Retention Money	5,18,177	2,93,375
9	Ministry of Electronics and IT (Meity)	829	301
10	VSAT Equipments Liability	0	0.18
11	Balances outstanding under Closed Projects	10,502	10,502
Total		7,21,022	4,23,602

SCHEDULE 4 - PROVISIONS		As at 31.03.2025	As at 31.03.2024
1	Accumulated Leave Encashment	46,045	41,131
2	Gratuity	29,012	24,585
3	Misc. Liabilities	12,060	10,862
4	Provision for Tax	-	-
5	Provision for Expenses	2,48,970	1,82,239
Total		3,36,087	2,58,817

SCHEDULE 5 - Property Plant and Equipment		Schedule	As at 31.03.2025	As at 31.03.2024
Property Plant and Equipment acquired from Capital Fund		5A	67,343	66,504
Property Plant and Equipment acquired from Grant-in-aid		5B	68,167	71,919
Property Plant and Equipment acquired to rebuild the infrastructure destroyed in fire		5C	6,612	7,768
Total (5A+5B+5C)			1,42,122	1,46,191

Property Plant and Equipment (CAPITAL FUND)

(As per Income Tax Act, 1961)

F.Y. 2024-25

(Schedule 5A)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2024	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2025
				Before 03.10.2024	After 03.10.2024				
Tangible Assets									
I	Computer & Accessories	40%	1,001	-	3,021	2	4,020	1,004	3,016
II	Electronic Equipments	15%	2,714	-	21	-	2,735	409	2,326
III	Furniture & Fixture	10%	12,054	-	83	-	12,137	1,210	10,927
IV	Office Equipments	15%	4,064	156	887	-	5,107	700	4,408
V	Building	10%	971	-	-	-	971	97	874
VI	Land at Bangalore on lease	-	45,485	-	-	-	45,485	-	45,485
VII	Software (Sub)	40%	131	-	207	-	338	94	244
VIII	Intangible Assets	25%	83	-	-	-	83	21	62
Grand Total			66,504	156	4,219	2	70,877	3,533	67,343

Property Plant and Equipment (GRANT IN AID)
(As per Income Tax Act,1961)
F.Y. 2024-25

(Schedule 5B)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2024	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2025
				Before 03.10.2024	After 03.10.2024				
I	Computer & Accessories (GIA)	40%	4	-	-	1	3	1	2
II	Electronic Equipment (GIA)	15%	18,308	-	-	582	17,726	2,659	15,067
III	Office Equipment (GIA)	15%	1,771	-	-	7	1,764	265	1,499
IV	Office Furniture & Fixtures (GIA)	10%	1,829	-	-	60	1,769	177	1,592
V	Misc. Assets (GIA)	10%	2	-	-	-	2	0	1
VI	Building A/c (GIA)	10%	6	-	-	-	6	1	6
VII	Land on Lease at Bangalore		50,000	-	-	-	50,000	-	50,000
	Grand Total		71,919	-	-	650	71,270	3,102	68,167

Property Plant and Equipment Acquired to rebuild the infrastructure destroyed in fire
(As per Income Tax Act,1961)
F.Y. 2024-25

(Schedule 5C)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2024	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2025
				Before 03.10.2024	After 03.10.2024				
I	Electronics Equipments	15%	7,508	-	-	-	7,508	1,128	6,380
II	Office Equipments	15%	37	-	-	-	37	6	32
III	Office Furniture & fixture	10%	222	-	-	-	222	22	200
	Grand Total		7,768	-	-	-	7,768	1,156	6,612

ERNET INDIA
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

Figures in Rupees '000

SCHEDULE 6 - Inventories		As at 31.03.2025	As at 31.03.2024
1	Stores and Spares	84	59
2	Stock of VSAT Equipments	531	531
Total		615	590

SCHEDULE 7 - Sundry Debtors (Unsecured)		As at 31.03.2025	As at 31.03.2024
1	Sundry Debtors (Receivable From Users)	82,811	94,588
2	Less : Provision for Doubtful Debts	(82,595)	(83,923)
Net Total (considered good)		216	10,665

SCHEDULE 8 - Receivables under Sponsored Projects		As at 31.03.2025	As at 31.03.2024
1	Amount Receivable under projects (Non GIA)	70,345	85,659
2	Excess amount spent under ongoing Projects (Schedule 2)	1,94,096	1,28,515
Total		2,64,441	2,14,174

SCHEDULE 9 -Loans, Advances And Other Assets		As at 31.03.2025	As at 31.03.2024
Advances and other amounts recoverable in cash or kind or for value to be received:			
1	Security Deposits	24,809	21,287
2	Prepaid Expenses	16,616	734
3	Misc. Advance	41	103
4	Income Tax Deposited and Refund Adjusted Against Various Demands	1,93,839	2,11,261
5	Interest Receivable on IT refund	2,005	2,005
6	TDS Receivable	43,874	1,10,251
7	Advances/Recoverables	3,106	3,926
8	GST Credits	30,117	2,253
9	Accrued Income	9,256	24,208
10	Deferred GST	766	65
11	GST deposited for preferring appeal for F.Y. 2020-21	9,137	-
Total		3,33,566	3,76,093

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2025

Figures in Rupees '000

SCHEDULE 10 - Revenue from subscribers		As at 31.03.2025	As at 31.03.2024
1	Services		
	a) VSAT/SCPC	2,46,463	2,49,904
	b) Other Services	5,917	4,013
	Total (1)	2,52,380	2,53,917
2	Domain Registration	19,211	12,975
3	Professional Charges on projects	13,164	50,083
	Total (1+2+3)	2,84,755	3,16,976

Annexure to Schedule 10		As at 31.03.2025	As at 31.03.2024
1	VSAT/SCPC		
	a) Subscription Charges - SCPC	2,46,463	2,40,561
	b) Subscription Charges - VSAT	-	9,343
	Total	2,46,463	2,49,904
2	Other Services		
	a) E-Mail & Web Hosting	3,751	4,013
	b) Smart Virtual Classroom - Operation and Maintenance	-	-
	b) Establishment of SVC in aspirational district of NER -Miscl income	2,166	-
	d) AMC services to NEHU Univesity	-	-
	Total	5,917	4,013
3	Professional Charges on projects		
	a) NCCC Ph-3	11,190	-
	b) AOC TestBed	592	293
	c) MAQAN	73	128
	d) QKD	68	68
	e) SVC Aspirational	706	706
	f) IoT SandBox	535	-
	g) NCCC Ph-2	-	48,889
	Total	13,164	50,083

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2025

Figures in Rupees in '000

SCHEUDLE 11 - Revenue from Projects - Other than Vsat		As at 31.03.2025	As at 31.03.2024
1	MOHFW (NMCN Project) - Opex, Installation, CAPEX	-	18,616
2	IITM Parvartak	-	-
Total		-	18,616

SCHEUDLE 12 - Net Interest Earned		As at 31.03.2025	As at 31.03.2024
1	On Term Deposits:		
	a) State bank of India	3,907	23,539
	b) Canara Bank	39,898	14,006
	c) Bank of Maharashtra	86,329	82,197
	d) Bank of India	16,165	-
	Total (1)	1,46,299	1,19,742
2	On Saving Accounts		
	a) Saving Bank Account	2,387	1,534
	Less: Interest Transferred to Projects	-	31
	Net Interest Amount of Saving Bank Acocunt	2,387	1,503
	b) Bank of India Saving plus Account	3,615	248
	Total (2)	6,002	1,750
	Total (1+2)	1,52,301	1,21,492

SCHEUDLE 13 - Other Revenue		As at 31.03.2025	As at 31.03.2024
1	Misc. Receipts	31,221	2,547
2	Prior Period Income	6,378	-
3	Bad & doubtful debts (Provision reversed due to recoveries)	2,156	1,171
4	Sales of Equipments	-	317
5	GST Credit-Claim (Annual Ratio)	-	2,182
6	ERNET India CPF Trust Income	25	-
	Total	39,780	6,217

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2025

Figures in Rupees '000

SCHEDULE 14 - Change in Inventories		As at 31.03.2025	As at 31.03.2024
1	Closing Inventories	531	531
2	Less: Opening Inventories	531	531
Total		-	-

SCHEDULE 15 - OPERATING EXPENSES		Year Ended 31.03.2025	Year Ended 31.03.2024
1	ERNET Project Expenses	1,92,417	1,91,285
2	Registration charges - Domain	7,279	6,167
3	Cloud Services chrges Web/Email Hosting	1,546	430
4	Cloud Services for Domain portal	309	109
5	O&M of Smart Virtual Classrom	49	-
6	Prior Period Expenses - Operative	4	-
7	International Gateway Access/Backbone Charges	-	538
8	Transponder Lease Charges	-	12,667
9	WPC Licence Fee	-	2,578
10	Hub Management & Repair & Maintenance charges	-	770
11	MOHFW (NMCN Project)	-	17,720
12	VSAT Equipment Cost	-	4
13	Software Security Tool	-	20
	Total	2,01,604	2,32,287

Annexure to Schedule - 15		As at 31.03.2025	As at 31.03.2024
S.No.	Hub Management & Repair & Maintenance charges		
1	Repair & Maintenance charges	-	512
2	Infrastructure Facility- Rack at STPI Bangalore	-	258
Total		-	770

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2025

Figures in Rupees '000

S.No.	Project Expenses	Year Ended 31.03.2025	Year Ended 31.03.2024
	Projects Sponsored from Ministries/ UTS/ Agencies (Other than those appearing in Schedule 2 and 2A)		
1	MoHFW (NMCN Project Expense)	56	270
2	GIGW Project - Website Development	-	146
3	VSAT at NE States of Country	-	-
3	VSAT SCPC at Kavaratti	93,069	93,396
4	VSAT SCPC at Port Blair	4,027	3,732
5	VSAT Connectivity at UT Lakshdeep	94,925	93,741
6	WASCA	-	-
	ERNET Self Sponsored Project Expenses	-	
7	Eduroam	-	-
6	Project Exp-WASCA	340	-
	Total	1,92,417	1,91,285

SCHEDULE 16 - Establishment Expenses		Year Ended 31.03.2025	Year Ended 31.03.2024
1	Salaries and Allowances	75,244	78,953
2	Staff Welfare Charges	3,140	2,539
3	Expenses on Employees' Retirement & Terminal Benefits	9,619	9,172
4	Medical Reimbursement to employees	2,700	2,043
	Total	90,703	92,708

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2025

Figures in Rupees '000

SCHEDULE 17 - Administrative Expenses		Year Ended 31.03.2025	Year Ended 31.03.2024
1	Office Space charges	34,976	32,140
2	Advertisement and Publicity Charges	17	213
3	Audit Expenses	25	15
4	Auditors Remuneration	375	375
5	Bad & Doubtful Debts	828	106
6	Bank Charges	12	12
7	Books & Periodicals	145	119
8	Meeting Expenses	59	55
9	Membership & Subscription Fee	1,656	1,810
10	Postage & Courier Charges	54	42
11	Printing and Stationery	383	380
12	Professional Charges	3,862	1,393
13	Repairs and Maintenance	560	633
14	Registration Charges	58	59
15	Telephone Charges	561	522
16	Training, Seminars, Workshops, Exhibition & Conference Exp	25	74
17	Travelling, Conveyance & Taxi Hiring charges	3,134	2,771
18	Prior Period Expenses	553	210
19	Insurance Expenses	298	321
20	Interest Expense	2,026	456
21	Misc. Expenses	8,340	3,069
22	ERNET India CPF Trust Expenses	-	69
23	Mobile Handset Reimbursement	-	50
	Total	57,947	44,893

ERNET INDIA
SCHEDULE 18
SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL
STATEMENTS FOR FY 2024-25

Figures in Rupees in '000

1) Accounting Convention

The Financial statements are prepared on the basis of historical cost convention using accrual method of accounting in accordance with the Generally Accepted Accounting Principles. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.

2) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3) Property Plant and Equipment

- (i) Property, Plant and Equipment is stated at cost of acquisition inclusive of freight, duties & taxes (net of claimable taxes) and all expenditure attributable to the condition required for its intended use and making such assets ready to put to use.
- (ii) Property Plant and Equipment are reported at cost less accumulated depreciation, if any.

(iii) Reimbursement of Mobile handset given to the eligible officer(s) is booked as expenditure in the year of reimbursement.

4) Depreciation

- (i) Depreciation is provided on Written Down Value Method, the rates of depreciation prescribed as per Income Tax Act, 1961 are considered as the rates for charging depreciation.
- (ii) In respect of additions to Property Plant and Equipment during the year depreciation is calculated @ 100% of the prescribed rates as listed in 4(v), if asset is used for 180 days or more and if asset is used for less than 180 days the same is calculated @ 50% of the prescribed rates. Depreciation on the assets sold during the year has been charged in the same manner.
- (iii) The capital assets having the value of less than Rs. 5.00 thousand is charged to the income and expenditure account in the year of purchase. Reimbursement made to employees towards mobile handset is booked as an expenditure in the year of reimbursement irrespective of its cost.
- (iv) Depreciation on the Property Plant and Equipment acquired through Grant-in-Aid(GIA) is charged to corresponding Capital fund account.
- (v) Rates of depreciation (as per Income Tax Act, 1961)are tabulated below:-

S.No.	Category of Asset	Rate of Depreciation
a.	Building	10%
b.	Computer & Accessories	40%
c.	Electronic Equipment	15%
d.	Cables and connectors	15%
e.	Testing Instrument	15%
f.	Office Equipment	15%
g.	Furniture & fixtures	10%
h.	Intangible Assets incl. Software	25%

5) Government Grants for Projects

Expenditure under Projects (GIA) out of Grant-in-Aid(GIA) received is accounted for on accrual basis but while issuing the utilisation certificate expenditure is shown on cash basis by reducing the total expenditure by the amount of provisions made which are yet to be paid. This treatment towards UC is in compliance with General Financial Rules, 2017, issued by Ministry of Finance, Govt. of India. Such use of cash basis for issue of UCs does not have any effect on financial statements whatsoever.

Expenditure incurred on such projects is titled as “Expenditure under Projects (GIA)” in the financial statements. Expenditure incurred during the year is shown as contra item in the Income and Expenditure Statement. The unspent amount of GIA pertaining to ongoing Projects is shown as “Balances under Ongoing Projects (GIA)” under current liabilities and the excess amount spent is shown as “Receivables under Sponsored Projects” under current assets in the Balance Sheet.

6) Revenue Recognition

S.No	Income Head	Recognition /Invoicing
(i)	VSAT/SCPC VSAT	Income is recognized as and when services are provided and the invoices are issued. Invoicing is done on half yearly basis as per the tariff rates.
(ii)	Radio Link	
(iii)	Web / mail / web mail hosting	
(iv)	Domain Registration	Receipts pertaining to domain services are booked as "Income from Domain" after receiving confirmation of users' details. Pending confirmation of user details, these receipts are credited to suspense account. Balances lying in suspense account at the end of the month are treated as Miscellaneous Receipts (inclusive of applicable taxes). Income is recognized fully in the year of receipt irrespective of number of years for which Domain is registered.
(v)	ERNET consultancy/ Professional Charges	ERNET Professional charges are billed in the projects as per the project terms and conditions.

Revenue is recognized when no significant uncertainty exists for the ultimate collection thereof.

7) Employee Benefits

- (i) Retirement Benefits to employees like Gratuity, Leave Encashment etc are provided based on Actuarial Report for valuation at the end of FY in terms of Revised Accounting Standard (AS) 15 issued by Institute of Chartered Accountants of India.

(ii) Provision for accumulated leave encashment and gratuity benefits to the employees is accrued and computed on the assumption that the employees are entitled to receive the benefit as at the end of each year.

8) Inventory

- (i) Consumables stores are stated at cost.
- (ii) Stock in trade is valued at lower of cost or net realizable value.
- (iii) VSAT equipments are stated at cost.

9) Provisions

- (i) Provision towards expenses on ERNET India's account (other than on projects A/c) is recognized when the organisation has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
- (ii) Provision towards Bad and doubtful debts is made in respect of current users who have not paid their dues for more than three years and for the users who are not availing the services, provision is made, if dues are outstanding for more than one year.

10) Interest earned and refunded under the Projects

On the amounts received in advance interest is paid as per following policy:

- (i) In case of projects funds received from Central Govt. Ministry/ Department stipulating payment of interest earned on unspent funds, interest income so earned is derecognised and credited to project fund account at the rate of interest of saving bank account, unless the underlying GIA document specifies otherwise.

- (ii) In case of advance received from State Govt./UTs / Govt. Agencies or any other agency and also in case of Projects which are based on purchase/work order and for which no UC is required to be issued; interest is not paid unless the underlying contract document specifically provides for payment of interest. Interest if payable, is paid as per contract terms at the rate of interest earned on the saving bank account; unless contract document specifically provides otherwise.

- (iii) The amount of interest after payment of interest as above is credited to the Income and Expenditure account as “Net Interest Earned” in schedule 12 of the financial statements.

11) Utilization of accumulated income in excess of 15% for the purpose of compliance with provision of Section 11(2) of the Income Tax Act

Income accumulated in excess of 15% of the income; is utilized in line with the provisions of Income Tax Act, 1961; using FIFO method of accounting.

12) Goods and Services Tax (GST)

GST is charged on the services provided by ERNET India at the rates prescribed under GST Law. Similarly, Input tax credit under GST is also availed as prescribed under GST Law in the following manner:-

- (i) No credit is being availed on the expenditure incurred exclusively for effecting exempt supplies (As per Notification no. 32/2017 – Central Tax (Rate) & 35/2017 – Central Tax (Rate) w.e.f. 13.10.2017).
- (ii) For other services, credit is being availed as per provisions of GST law.

In terms of our report of even date attached

For Bansal R Kumar & Associates

(Chartered Accountants)

FIRM Reg. No. 008186N

(R.K. GUPTA)

Partner

Membership No. 086851

(Vipin Aggarwal)

Director (Finance)

(Arun Kumar Singh)

Registrar & Director

(Sanjeev Banzal)

Director General

For and on behalf of ERNET India

Place : New Delhi

Date : 07.07.2025

Place : New Delhi

Date: 07.07.2025

SCHEDULE 19 :

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR FY 2024-25

1) Contingent Liabilities (to the extent not provided for)

Claims against the Society not acknowledged as debts*

Legal Cases filed against ERNET India

(i) There are three pending cases pertaining to service matter filed by employee of ERNET India is pending before Hon'ble Hight Court of Delhi. There are no financial implications as of today.

(ii) Claim of Rs. 32110.96 thousand (Rs. 14,580.06 thousand towards deduction of LD; Rs. 3,717.90 thousand towards earthing work; Rs. 13,813 thousand towards interest on LD deduction and on earthing payment), filed by M/s Transline Technologies Private Limited (vendor) is pending before Hon'ble High Court of Delhi, is in relation to service provided towards MeitY sponsored project "Procurement of IT Infrastructure (Hardware/Software), their delivery, installation and commissioning for setting up of e-learning ICT Centres at 204 schools - in Srikakulam District, Andhra Pradesh". Out of this, an amount of Rs. 14,580.06 thousand was kept under Misc. liabilities out of which Rs. 3,717.90 thousand was paid on 20.09.2021. Balance Rs. 10,862 thousand is lying under Misc. liabilities in "Schedule-4-Provision", as a prudent measure; pending final disposal of the legal cases.

2) Physical Verification of Assets

Exercise towards physical verification of Property Plant and Equipment was completed till F.Y. 2024-25.

3) Property Plant and Equipment Acquired from the Grant In Aid

As per the terms and conditions contained in the sanction and release of the Grant in Aid received by the society, assets acquired solely or mainly out of the MeitY grant shall be property of the MeitY and should not without prior sanction of MeitY, be disposed off or encumbered or utilized and MeitY will be free to sell or otherwise dispose off assets.

- i) One BG issued in favour of Ministry of Health and Family Welfare (MoHFW) for executing the Project titled “E-classroom Infrastructure in 50 medical colleges of MoHFW (NMCN)”. For any liability arising on this BG we have a corresponding BG which has been received from M/s Yash Technologies Pvt. Ltd. as a consortium partner for this project.

Accordingly, these assets acquired solely or mainly out of the Capital Grant in Aid (MeitY) along with the depreciation charged thereon have been shown as “Property Plant and Equipment Acquired from Grant In Aid” in the financial Statement of the society as shown in Schedule 5B of Balance Sheet. Further depreciation for the year on these assets have been charged from capital grant in Aid (MeitY) as shown in Schedule 1 of the Balance Sheet.

Figures in Rupees in '000

WDV value as at 31.03.2025	WDV value as at 31.03.2024
68,167	71,919

4) Income Tax

Income Tax Department has raised various demands by denying the claim of exemption of being a charitable institution (registration u/s 12AB). Total demand raised upto FY 2018-19 were Rs. 6,18,203.85 thousand. These demands have been/are being contested at appropriate appellate forums. Till date all the decisions are in favour of ERNET India. In view of favourable decision at various appellate forums, no further provision has been created in the books since FY 2013-14 and onwards. However refund is pending since the appeal effect order is not yet received from the Department. Interest beyond the date of assessment is not recognised in the books. Amount of Rs. 1,93,839.27 thousands (paid by ERNET India, TDS refund due to ERNET India and interest shown in assessment order) pending refund, is shown as receivable under the head "Loans, Advances And Other Assets" and being followed-up for refund.

5) Revenue From Projects (GIA)

i) Revenue from Projects (GIA) is towards GIA funded projects is shown in Schedule 2A of Balance Sheet alongwith the expenditure incurred on such projects as a contra figure under "Expenditure under Projects (GIA)" in the same Schedule. Any amount invoiced by ERNET India in the GIA funded projects and which is being shown separately under any other specific head of Income in the 'Income and Expenditure A/c' is reduced from the 'Schedule 2A' to avoid double reporting of same figures. Amount invoiced by ERNET India are being shown separately In **Schedule 10** of the Income & Expenditure account (FY 2024-25 Rs. 13,164 thousands; FY 2023-24 Rs. 50,083 thousands).

	2024-25	2023-24
	12,02,015	24,00,190

ii) Balance under ongoing projects at the end of financial year have been shown in **Schedule 2** in the Balance Sheet.

6) Foreign Currency Transactions

i) Expenditure in Foreign Currency

Membership Fees

2024-25	2023-24
1,656	1,810

7) Remuneration to Auditors

(i) Statutory Audit Fee

2024-25	2023-24
375	375

Note: The above fees are exclusive of out-of-pocket reimbursement and GST for which input credit has been taken.

8) Interest Income

Interest income appearing in Income & Expenditure account is on net basis after adjusting interest credited to the projects.

9) Balances outstanding under closed Projects (GIA)

Balances outstanding under closed Projects(GIA) account represent the amount receivable/ payable from the sponsoring Ministry/authority in respect of completed projects. ERNET India is neither providing any interest on payable nor booking any interest on receivable from the sponsoring Ministry/ authority. The same are been shown on net basis.

10) Miscellaneous

i) Direct expenditure and salary of regular staff pertaining to all such projects which are appearing in schedule 2, are directly booked under respective projects, upto a maximum ceiling as specified under respective expenditure head in the Project outlay. Other direct expenditure which are not part of projects outlay and are met out of ERNET overhead/ Professional

Charges recovered under these projects; is shown under ERNET project expenditure.

- ii) Revenue from VSAT projects which are based on fixed price agreement and in which GST compliant invoicing is done towards revenue booking have been shown under the head “Subscription Charges” in Income & Expenditure A/c.
- iii) Projects (other than VSAT) which are based on fixed price agreement and in which GST compliant invoicing is done for booking the revenue, have not been shown in schedule 2 and have been shown as Revenue from Projects under Income & Expenditure A/c. All direct expenditure pertaining to these projects have been shown as ERNET Project Expenses under Income & Expenditure A/c.
- iv) iv) Operating expenses include Transponder lease charges, WPC License Fee, Backbone charges & Repair and maintenance charges etc. pertaining to VSAT as project. Out of the total expenses pertaining to these items, those that are specifically attributable to VSAT as a project has been shown separately as ERNET Project Expenses under Schedule 15 of Income and Expenditure account.
- v) Balances of Sundry Debtors, Sundry Creditors and other parties are subject to confirmations/reconciliations.
- vi) vi) Service Tax Payable under Taxes payable of Schedule 3 is in respect of outstanding balances pertaining to technical services rendered prior to applicability of Point of Taxation rules, 2011. Payment of service tax is being made as and when payment is received by ERNET India towards settlement of these outstanding dues.

11) GST ITC which has been claimed and reversed during the year, and is available to be reclaimed in future has been recognised as an asset and corresponding liability has been recorded in Sundry Creditor Provisions. The same will be reclaimed as and when vendor payment is done. This practice has been exercised in the current year for better presentation of financial statements w.r.t. the GST ITC available for reclaim and its corresponding liability. This change has resulted in increase in Sundry Creditor Provisions under the head Provision for expenses, pertaining to the periods prior to current F.Y. by Rs. 7,172.54 thousand (Schedule 4) and corresponding increase in GST credit (Schedule 9). This change in accounting practice has not resulted into any impact on Income & Expenditure A/c.

12) The figures for the previous year have been re-grouped/re-arranged wherever necessary to make them comparable with the current period's figures.

13) These Financial Statements have been approved by Director General in the meeting held on 07.07.2025.

In terms of our report of even date attached

For and on behalf of ERNET India

For Bansal R Kumar & Associates

(Chartered Accountants)

FIRM Reg. No. 008186N

(R.K. GUPTA)

Partner

Membership No. 086851

(Vipin Aggarwal)

Director (Finance)

Date: 07.07.2025

(Arun Kumar Singh)

Registrar & Director

Place : New Delhi

Date: 07.07.2025

(Sanjeev Banzal)

Director General