

ANNUAL REPORT

2022-23



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



Education & Research Network

Annual Report 2022-23

ERNET INDIA

An autonomous Scientific Society under

Ministry of Electronics and Information Technology, Government of India



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PREFACE

Education and Research Network of India (ERNET India) is an autonomous scientific society under the aegis of Ministry of Electronics and Information Technology, Government of India providing cutting edge ICT technology to education and research institutions. ERNET India made a significant contribution to the emergence of networking in the country. ERNET started as an UNDP sponsored project and brought internet to India way back in 1986 and since then supported in building national capabilities in the area of networking. It is dedicated to facilitate ICT needs of the education and research community and stake holders and also supported creation of pool of strongly trained manpower.

ERNET India is providing services in the area of terrestrial & VSAT network to education and research institutions located in North-Eastern part of India, Union Territory of Andaman & Nicobar Islands and Lakshadweep islands, domain registration, web-hosting, setting up of smart virtual class room and high-resolution e-class room for medical colleges, hospitals, eduroam, setting up of Wi-Fi enabled campus in universities, etc. Further to keep pace with the developing technology and enhancing innovation, ERNET India focuses in research and development in newer areas like Internet of Things, Virtual Reality, Augmented Reality (AR) & Artificial Intelligence (AI), etc. ERNET India also provides consultancy services, project management, training and other value-added services.

ERNET India operates a VSAT Network in C-Band which provides reliable Internet / Intranet access to education and research institutions located remotely in the country. Two high capacity VSAT links have been provided to

KNK project (viz., one at Kavaratti, the U.T. of Lakshadweep and second at Port Blair, the U.T. of Andaman & Nicobar) with cumulative data rate of 100Mbps and 09 high-capacity links with total 85Mbps at 9 Islands of Lakshadweep (viz., Agatti, Amini, Andrott, Chetlat, Kadmat, Kalpeni, Kavaratti, Kiltan and Minicoy) have been provided to Lakshadweep Information Technology Services Society (LITSS).

ERNET India is strengthening the Digital India Programme and contributing to meet its objective, i.e., to empower people digitally. Wi-Fi facility has become a growing need for the public globally, especially among students, staff and even visitors / guests in respect of educational and research institutions. In this endeavor, ERNET India is in the process of setting up of Wi-Fi enabled campus network at Patna University, Patna, Bihar. The network will enable access to Internet & Intranet resources to campus employees, staff, faculty, teachers, students, official visitors and guests on anytime-anywhere basis across the coverage area in the campus.

Access to the digital information plays a crucial role in every individual's life. ERNET India has taken the initiative to make digital content usage accessible to Divyangjans, enabling their full participation in social and economic activities through accessible websites.

The Government of India has nominated ERNET India as an exclusive domain registrar for registering domain names under ac.in, edu.in, res.in, and **विद्या.भारत**, **शिक्षा.भारत**, **शोध.भारत**, promoting Internet usage in the educational and research sectors.

ERNET India has been facilitating education and research institutions to connect globally by collaborating with international partners. Eduroam-

Global education roaming services are successfully running in India. ERNET acts as 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.

Education is experiencing a profound transformation towards digitization and the adoption of various technologies. Tele-education is no longer a luxury but a necessity to impart education using digital content and deliver lectures to remote areas through the internet. ERNET India has been at the forefront of this digital transformation in the education sector and has successfully implemented the Smart Virtual Classroom projects with funding from the Ministry of Electronics and Information Technology (MeitY).

Building on its expertise in smart education, ERNET India is now supporting other states in establishing and expanding Smart Virtual Classrooms. As part of its mission, ERNET India has completed the "Tele-education project - Establishment of Smart Virtual Classrooms in Aspirational District of NER," sponsored by the North Eastern Council (NEC). This project involved setting up Tele-Education facilities, including Smart Virtual Classrooms, in 75 schools and 4 District Institutes for Education and Training (DIETs) in the States of Sikkim and Assam, along with central infrastructure in the National Capital Region (NCR) and a dedicated web portal.

ERNET India is setting up intelligent educational Infrastructure (smart) in 175 Eklavya Model Residential Schools (EMRSs) spread across the country, helping in the growth and development of tribal students by bridging the digital divide using latest technology.

In another initiative, ERNET India has set up of advanced Digital ICT Infrastructure in 40 schools in 8 North-Eastern States enabling an ecosystem using latest tools and technologies along with supportive training and awareness workshops.

Leveraging its experience in IT, networking, and data center management, ERNET India has been awarded a project by CERT-In, MeitY, Government of India, to establish Data Centers (Primary Data Centre (DC) and Disaster Recovery Data Centre (DR)) along with IT infrastructure at 248 remote locations. 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 across the 248 remote locations.

ERNET India has been actively seeking alternative connectivity solutions for challenging terrains, leading to the successful implementation of Free Space Optics Communication Technology (FSOC Technology) based connectivity.

Furthermore, ERNET India is in the process of collaborating with AICTE/UGC through a Memorandum of Understanding (MoU) to enhance the technical education system by incorporating emerging Information and Communication technologies in the agreed areas of collaboration.

After some careful research and extensive feedback, ERNET India is planning to explore, consult and implement some of newer solutions such as EduSoc, next-generation Smart Virtual Classroom, VSK (Vidya Samiksha Kendra), and STEM Labs.

On the service front, in pursuit of providing high-quality services, ERNET India is developing a new integrated portal with modules for Domain Registration, DNS Service, and value-added services like Learning Management as a Service and Website as a Service.

ERNET India has been carrying out R&D projects with premier academic institutions focusing on Next Generation Networking technologies such as Visible Light Communication/Lifi (jointly with IIIT Delhi), Tactile Internet (jointly with IISc Bangalore), IoT Based Smart Water Management solution with funding support from WASCA, and also initiated activities in the Quantum Communications by joining Metro Area Quantum Access Network (MAQAN) initiative led by IIT Madras.

Governing Council, ERNET India

01.04.2022 to 31.03.2023

1.	Shri Ashwini Vaishnaw Hon'ble Minister of Railways, Communications and Electronics & Information Technology	Chairperson 01.04.2022 to 31.03.2023
2.	Shri Rajeev Chandrasekhar Hon'ble Minister of State in the Ministry of Skill Development and Entrepreneurship and Electronics and Information Technology	Deputy Chairperson 01.04.2022 to 31.03.2023
3	Secretary Ministry of Electronics & Information Technology	Executive Vice Chairperson 01.04.2022 to 31.03.2023
4	Additional Secretary Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023
5	Joint Secretary & Financial Adviser Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023

6	Joint Secretary (ABC Division) Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023
7	Group Coordinator (ERNET India) Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023
8.	Representative of Department of Space	Member 01.04.2022 to 31.03.2023
9.	Secretary Ministry of Health & Family Welfare	Member 01.04.2022 to 31.03.2023
10.	Director IISc Bengaluru or his representative	Member 01.04.2022 to 31.03.2023
11.	Secretary Department of Telecommunications	Member 01.04.2022 to 31.03.2023
12.	Secretary Higher Education Ministry of Human Resource Development	Member 01.04.2022 to 31.03.2023
13.	Secretary Department of Science & Technology	Member 01.04.2022 to 31.03.2023

14. Director General	Member
Indian Computer Emergency Response Team	01.04.2022 to 31.03.2023
Ministry of Electronics & Information Technology	
15. Secretary	Member
Department of School Education & Literacy	01.04.2022 to 31.03.2023
Ministry of Human Resource Development	
16. Director General	Member Secretary
ERNET India	01.04.2022 to 31.03.2023

General Body of ERNET India
01.04.2022 to 31.03.2023

1.	Shri Ashwini Vaishnaw Hon'ble Minister of Railways, Communications and Electronics & Information Technology	Chairperson 01.04.2022 to 31.03.2023
2	Shri Rajeev Chandrasekhar Hon'ble Minister of State in the Ministry of Skill Development and Entrepreneurship and Electronics and Information Technology	Deputy Chairperson 01.04.2022 to 31.03.2023
3	Secretary Ministry of Electronics & Information Technology	Executive Vice Chairperson 01.04.2022 to 31.03.2023
4.	Additional Secretary Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023
5.	Joint/ Additional Secretary & Financial Adviser Ministry of Electronics & Information Technology	Member 01.04.2022 to 31.03.2023

6. **Joint/Additional Secretary (ABC Division) Member**
Ministry of Electronics & Information Technology 01.04.2022 to 31.03.2023

7. **Group Coordinator (ERNET India) Member**
Ministry of Electronics & Information Technology 01.04.2022 to 31.03.2023

8. Representative of Deptt of Space **Member**
01.04.2022 to 31.03.2023

9. **Secretary Member**
Ministry of Health & Family Welfare 01.04.2022 to 31.03.2023

10. **Director Member**
IISc Bangalore 01.04.2022 to 31.03.2023

11. **Secretary Member**
Dept of Telecommunications 01.04.2022 to 31.03.2023

12. **Secretary Member**
Higher Education
Ministry of Human Resource Development 01.04.2022 to 31.03.2023

13. **Secretary Member**
Dept of Science & Technology 01.04.2022 to 31.03.2023

14. Director General	Member
Indian Computer Emergency Response Team Ministry of Electronics & Information Technology	01.04.2022 to 31.03.2023
15. Secretary	Member
Dept of School Education & Literacy Ministry of Human Resource Development	01.04.2022 to 31.03.2023
16. Director General	Member Secretary
ERNET India	01.04.22 to 31.03.2023

About ERNET India

ERNET India, an autonomous scientific society under the administrative control of the Ministry of Electronics and Information Technology is functioning under the overall control and guidance of its Governing Council. The Hon'ble Union Minister for Electronics and Information Technology is the Chairperson of the Council and the members have been chosen from premier academic & 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 04 locations located across the country, which help in rapidly responding to the needs of the institutions in the country:

- ERNET India HQs, New Delhi
- ERNET India -Regional Centre, Bengaluru
- ERNET India-Regional Centre, Chennai
- ERNET India-Point of Presence (PoP) cum VSAT Hub, Bengaluru

The technical support and hand-holding to user sites are being provided from above four locations. ERNET India- PoP cum VSAT Hub located at STPI Bengaluru provides Intranet and Internet access through Satellite.

KEY HIGHLIGHTS

Financial Highlights

- Total Revenue of the society for the financial year 2022-23 is Rs.59.00 crore and the surplus out of revenue is Rs.9.87 crore.
- Corpus of the Society has reached to Rs.193.95 crore as on 31.03.2023.

Technological Highlights

- ERNET India has a VSAT network operating in C-band on GSAT satellite which provides Internet and Intranet access to education and research 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 provides three types of VSAT links, viz., DVB-S2 ACM / MF-TDMA based Broadband VSATs; Normal SCPC VSATs and High Capacity SCPC VSATs. Presently the network has 111 MHz of satellite bandwidth on GSAT and this bandwidth is successfully used in providing High Capacity VSAT links to two sites (in Kavaratti and Port Blair) for NKN; 09 sites in different islands of Lakshadweep for Lakshadweep Information Technology Services Society (LITSS) as well as for providing Broadband VSAT links to remotely located educational institutes in North East States, A&N Islands and Lakshadweep Islands.
- **Website Accessibility:** Within the ICT Ecosystem vertical of the Accessible India Campaign, DEPwD has assigned responsibility to ERNET India to bridge the digital gap for Divyangjans by ensuring that State Government websites become barrier-free and accessible to all citizens, including Persons with Disabilities

- **Operations and Maintenance:** Leveraging the knowledge and experience gained from implementing thousands of Government-owned/controlled schools & DIETs across various Indian states, ERNET India has begun supporting other states in establishing/expanding Smart Virtual Classrooms. As part of this effort, ERNET India has been awarded a project from North Eastern Council (NEC) titled as “Tele-Education Project - Establishment of Smart Virtual Classrooms in Aspirational District of NER.” The project involves setting up of Tele-Education facilities by establishing Smart Virtual Classrooms in 75 schools and 4 DIETs. The successful implementation of the project, as per the defined scope of work, has been completed in all 75 Schools and 4 DIETs of Sikkim and Assam along with central infrastructure in NCR with a dedicated project knowledge web portal. The operations and maintenance (O&M) phase of the project is in progress.
- 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. The objective of the project is to set up the educational infrastructure in 175 nos. of 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. In Phase-1, the ICT infrastructure has been installed and commissioned at 48 EMRSs. In Phase-2, the work of setting up of smart classes in the remaining 127 EMR schools is under progress.

- **Setting up of ICT Infrastructure in Government Schools to familiarize usage of personalized adaptive learning:** The project is approved and funded by MeitY. The objective of the project is to set up the ICT infrastructure with latest tools and technologies at 40 Government Schools located in eight North-Eastern States of the country along with Internet connectivity. The project deliverable includes ICT infrastructure with latest visualization tools, awareness workshop and training. ERNET India has successfully established the ICT infrastructure at all the 40 Government schools, provided training to 400 teachers of these schools and conducted workshops for schools of eight States.
- **Research & Development:** ERNET India has consistently strived to find alternative connectivity solutions for areas where connectivity has not been implemented or has been hindered due to challenges such as difficult terrain, river/ railway tracks between sites, and frequent fiber cuts. In pursuit of exploring these alternative solutions, ERNET India has executed a pilot R&D project based on Free Space Optical Communication technology (FSOC Technology) to provide high-speed network connectivity between Kohima Secretariat and Kohima Science College, Nagaland. Free Space Optics (FSO) is an optical communication technology that transmits data through an invisible, high-intensity beam of light. It operates using wavelengths of the order of 1550nm ($\sim 2 \times 10^{14}$ Hz, i.e., 'Near Infrared').
- Currently WiFi is being used to enable ubiquitous indoor connectivity to Internet. Experiments are being carried out to explore Light Fidelity (LiFi) to augment the limited WiFi spectrum and more research is necessary to study their co-existence model. ERNET India is currently working with IIIT

Delhi on 'Optical Wireless Access Network for rural and urban communications', a R&D project funded by MeitY. As part of this project, a Hybrid LiFi-WiFi testbed will be set up to study various channel characteristics and deployment issues in indoor environment like handover, latency, interferences, etc. Also, algorithms for AP selection and link aggregation experiments are being developed. In the rural communication scenario, a Visible Light Communication link will be created with the solar panels acting as the receivers.

- ERNET India has dedicated R&D offices in Chennai and Bengaluru where innovative projects are being envisaged and collaboratively researched or developed. Recently, ERNET India has been carrying out research activities on LiFi, Rural Broadband, Tactile Internet, Power Line Communication, Internet of Things, Smart Village, Cyber Security, Smart Agriculture and Smart Street Lighting.
- ERNET India is implementing the project "Setting up Wi-Fi enabled campus network at Patna University, Patna, Bihar" funded by MeitY. The objective of the project is to setup a model Wi-Fi Enabled Campus Network at Patna University, Patna, Bihar.
- **Eduroam:** ERNET India added approximately 290 Indian institutes in the list of globally connected institutes using 'eduroam'. 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.
- **Domain Registration:** ERNET serves as the exclusive Registrar for Domain name registration for the education and

research sector under.in registry. ERNET India registers 3rd level domain names under edu.in, res.in, ac.in, and **विद्या.भारत.**

- ERNET India is providing web hosting services to various academic and research institutions, departments / organizations of Government. ERNET India has set up web hosting infrastructure on cloud to provide dedicated and shared ICT infrastructure to the Government institutions for hosting their websites, etc.
- **Smart Education:** As a turnkey ICT project implementing agency, ERNET India has conceptualized and implemented projects under Smart Education domain. It has more than 6.5 lakh man-hours of strong experience in establishing, commissioning and operating Smart Virtual Classrooms (SVC). As a next step in Smart Education domain, High Quality & Innovative Digital School Education Solutions are being discussed with states for adoption of such solutions for effective technology led teaching & learning.
- Emerging Tactile Internet application fields are progressing towards precise human-to-machine and machine-to-machine interaction, with key examples found in industry, robotics and telepresence, virtual reality, augmented reality, healthcare, road traffic, serious gaming, education and culture, and smart grid. Accordingly, ERNET India has initiated a joint project with IISc Bengaluru on “Designing Reliable and Low-latency Networks for Tactile Cyber-Physical Systems” funded by MeitY, with an objective to design and implement Tactile Cyber-Physical System that addresses the challenges of achieving real-time interaction between physical and virtual worlds in prominent applications like remote surgery and virtual

Way Forward:-

reality that require ultra-reliable low latency communications (URLLC).

- ERNET India as part of global project collaboration with APAN (Asia Pacific Advanced Network) Asi@Connect initiative, had actively participated in Cyber Performance Phase-I activity. Under this project, ERNET had participated in the tech-culture fusion platform including training programs and Cyber Performances with 6 beneficiary countries, namely, India, Vietnam, Malaysia, Bangladesh, South Korea and Pakistan. ERNET will be participating in Cyber Performance Phase-II activities for focusing on production and broadcast of multinational cultural contents created by the beneficiary nations to document / broadcast aspects of local culture, history, ethnography, agriculture, health, musical and theatrical performance jointly with 5 beneficiary nations, namely, India, Bangladesh, Malaysia, Pakistan and Nepal.
- **ERNET India Undertaken Projects:** ERNET India is also implementing a project for establishment of Data Centres (DC and DR) along with IT infrastructure at remote locations bestowed by CERT-In. The project is envisaged to generate an aggregated view of the malicious activities taking place in cyber space in the country which will facilitate all the stakeholders to take coordinated action whenever need arises. ERNET India is targeting to become the implementing agency for next phases of the NCCC project.
- **Collaborating for Education Enhancement:** ERNET India is also in the process for collaboration with AICTE through Memorandum of Understanding (MoU) to improve technical education system by utilizing emerging information

and Communication technologies in the agreed areas of collaboration.

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) technology which is easily deployable and facilitates reliable and quick access to remote areas.

IPv6 Enabled Network

ERNET network supports IPv4 and IPv6 Internet Protocol in native mode with dual stack, unicast and multicast. IPv6 routing protocol OSPFv3, end-to-end Ethernet services, QoS (DiffServ), video conferencing, authentication and authorization have also been implemented on ERNET Network.

eduroam- Golbal wi-fi enabled Institutions

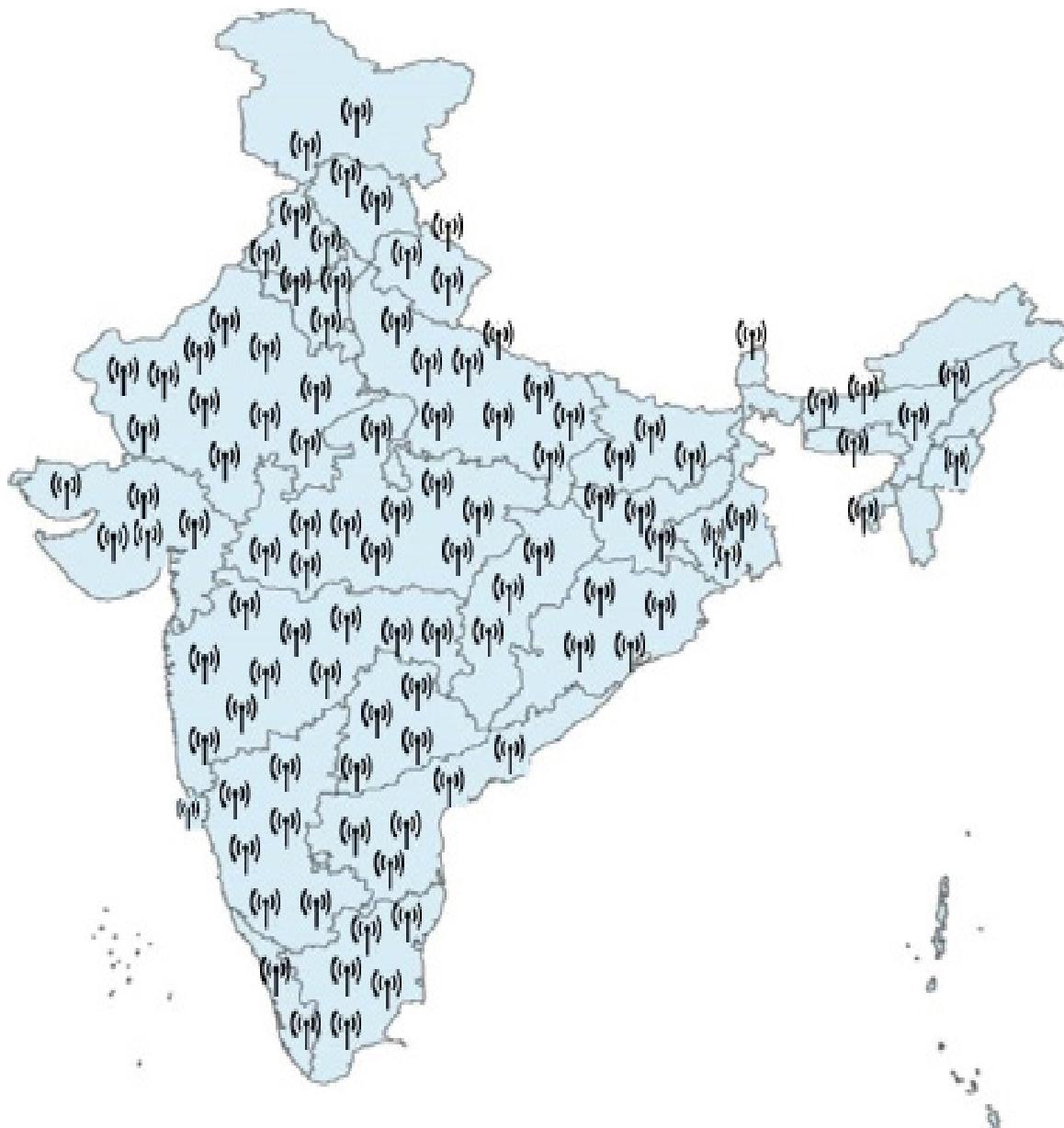


Figure 1: eduroam enabled Institutions

Smart Virtual Classroom users

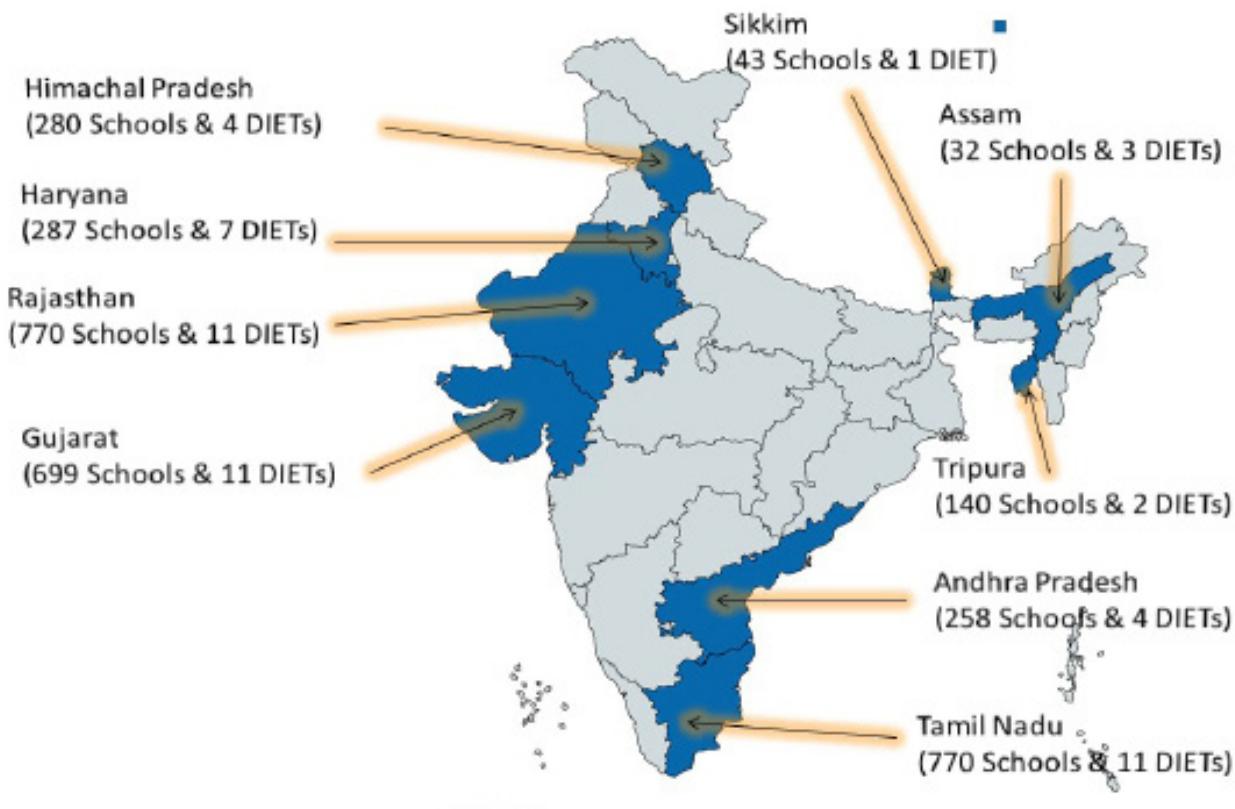


Figure 2: Smart Virtual Classroom users

e-classroom users in National Medical College Network (NMCN)

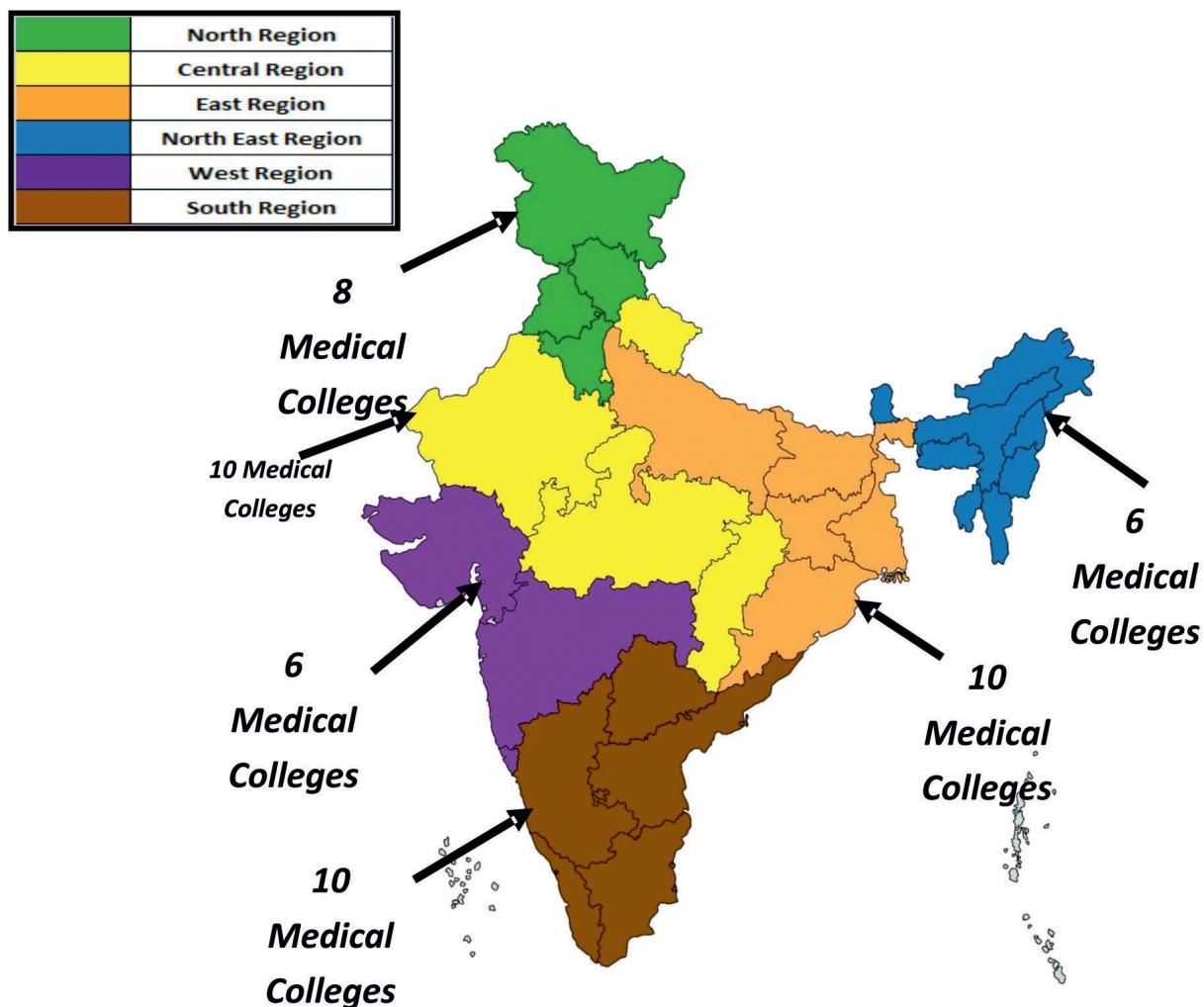


Figure 3: e-classroom users in NMCN

Communication Networking:-

VSAT Network:- ERNET India operates a VSAT network in C-Band using GSAT satellite for providing Internet and Intranet access to education and research institutions located all over the country. The Master Earth Station (MES) which is also functioning as the Network Operations Centre (NOC) is located at Bengaluru. The MES is equipped with 9.2 meter antenna. The network provides three types of VSAT links, viz., DVB-S2 ACM / MF-TDMA based Broadband VSATs; Normal SCPC VSATs and High Capacity SCPC VSATs. Presently, the network has 111 MHz transponder bandwidth on GSAT-18 satellite allocated by Department of Space (DOS) and this bandwidth is successfully used in providing High Capacity VSAT links to two sites (in Kavaratti and Port Blair) for NKN; 09 sites in different islands of Lakshadweep for **Lakshadweep Information Technology Services Society (LITSS)** as well as for providing Broadband VSAT links to remotely located educational institutes in North East states, A&N Islands and Lakshadweep Islands.

The salient features of VSAT links provided by ERNET India: ERNET VSAT Network operates in C-band frequency of satellite transponder. 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 difficult and far-flung areas of Andaman and Nicobar Islands, Lakshadweep Islands and North-Eastern states of the country in all weather conditions.

DVB-S2 ACM/ MF-TDMA based Broadband VSAT

ERNET's DVB-S2 ACM / MF-TDMA based Broadband VSAT network architecture is a two-way star topology. The Broadband VSAT network has common outbound which is capable of reaching up to 110 Msps.

These VSATs are capable to provide data rate up to 4Mbps. It supports all standard IP applications such as Internet / Intranet, VoIP, video conferencing, etc. ,and it is also cost effective.

Normal SCPC VSAT

ERNET's Single Channel Per Carrier (SCPC) VSAT uses SCPC modems to provide Point-to-Point connectivity in star topology configuration. In SCPC VSATs, the Outbound and Inbound carriers are both dedicated to provide assigned bandwidth to the remote site. The normal SCPC VSAT is capable of providing data rate up to 8 Mbps which is best suited for institutions having large LAN and running critical applications which may require high uptime.

High Capacity SCPC VSAT

ERNET's High Capacity SCPC VSAT provides Point-to-Point connectivity in star topology. These High Capacity SCPC VSATs are suitable for delivering high data rates in the range of around 100Mbps with uptime of more than 99%. These are suitable for institutions having large LAN setup and running critical applications requiring high uptime.

Establishment of two High Capacity SCPC VSAT links, i.e at Kavaratti, the U.T. of Lakshadweep Islands and at Port Blair, the U.T. of Andaman & Nicobar Islands

ERNET India had established two High Capacity SCPC VSAT links, i.e. at Kavaratti, the U.T. of Lakshadweep Islands and at Port Blair, the U.T. of Andaman & Nicobar Islands for NKN project of MeitY. The links have been operational throughout the year and are serving the U.T.s successfully with total satellite bandwidth allocation of 53MHz.



Figure 4 : High Capacity SCPC VSAT at Kavaratti, the U.T. of Lakshadweep Island for NKN Project

Establishment of High Capacity SCPC VSAT links at 09 islands in the U.T. of Lakshadweep Islands for Lakshadweep Information Technology Services Society (LITSS)

ERNET India has established 09 High Capacity SCPC VSAT links with total 50 MHz satellite bandwidth allocated to them. The nine Islands of Lakshadweep which have been covered are Agatti, Amini, Andrott, Chetlat, Kadmat, Kalpeni, Kavaratti, Kiltan and Minicoy. The total data rate being utilized by these links is upto 85Mbps.

Wi-Fi: ERNET India is implementing the project “Setting up Wi-Fi enabled campus network at Patna University, Patna, Bihar” funded by MeitY. The objective of the project is to setup a model Wi-Fi Enabled Campus Network at Patna University, Patna, Bihar. This shall enable on campus students, faculty, teachers, staff and guests to have entry to cyber world

having intelligent Wi-Fi devices such as tablets, smartphones, laptop to access, retrieve and post information at any time. The network at Patna University is planned to be a controller based high speed wireless network with security and centralized monitoring & management systems.

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 education community. It allows students, researchers and staff from participating institutions to obtain Internet connectivity across campus and when visiting other participating institutions. The 'eduroam' service is available

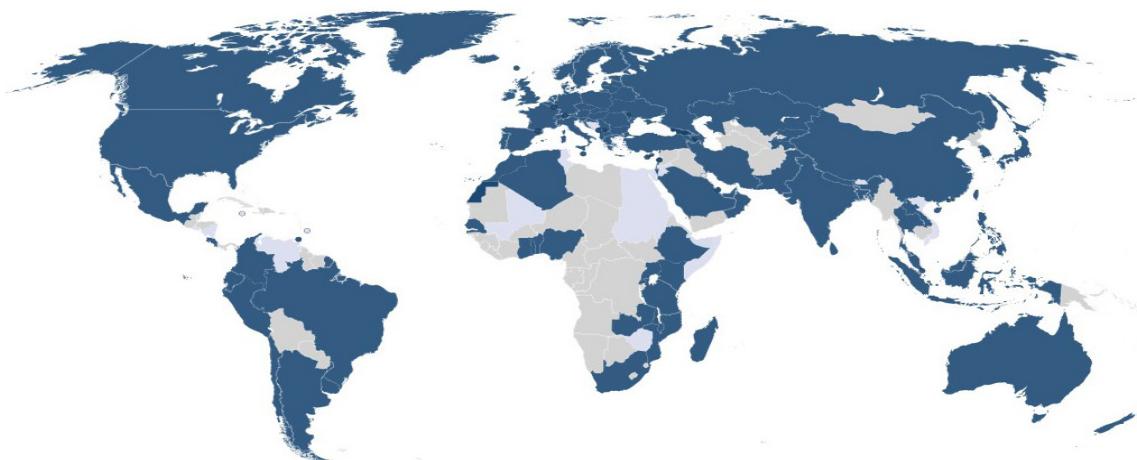


Figure 5: eduroam worldwide presence

in 106 territories worldwide.

ERNET India acts as 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 290 University / Institutions have joined eduroam network. The eduroam facility has been successfully availed by Indian and foreign participants in the Universities / Institutions. ERNET India participated in its International meeting (Virtual) and provided the eduroam update for India.

Applications Services

Web Domain Name Registration under ac.in, edu.in, res.in and vidya.bharat



Under the .IN Registry, ERNET India has been registering domain names under ac.in, edu.in, and res.in since 2005. ERNET India has implemented a fully automated system with online payment and DNS Services to facilitate the registration of domain names for the educational and research sectors. Additionally, ERNET India also registers विद्या.भारत under Internationalized domain names (IDN).

During the financial year 2022-2023, ERNET registered or renewed approximately 5,519 academic, educational, and research domains. Currently, there are around 17,000 active domains under ERNET's management.

Hosting Services

ERNET India is providing web hosting services to the various Educational / Academic and Research Institutions, Departments / Organizations. ERNET India has setup a web hosting infrastructure on Cloud. Currently, ERNET India is providing web hosting services to the following institutions:

- National Institute of Fashion Technology (NIFT), Delhi;
- Central University of Punjab (CUP), Bhatinda, Punjab;
- Central Council for Research in Unani Medicine (CCRUM), Delhi;
- School of Planning and Architecture, Bhopal, Madhya Pradesh;
- G B Pant Engineering College, Pauri Garhwal, Uttarakhand;
- Chandigarh College Of Architecture, Chandigarh;

- Hemvati Nandan Bahuguna Garhwal University, Uttarakhand;
- National Institute of Research on Jute & Allied Technology, Kolkata, West Bengal;
- Sant Longowal Institute of Engineering & Tech., Sangrur, Punjab;
- Indian Maritime University, Chennai, Tamil Nadu;
- Central Council for Research in Ayurvedic Sciences (CCRAS), Delhi;
- National Institute of Indian Medical Heritage (NIIMH), Hyderabad, Telangana;
- BPS Govt. Medical College for Women, Sonepat, Haryana;
- Raja Ramdeo Anandilal Podal Central Ayurvedic Research Institute (RRAP-CARI)", CCRAS, Mumbai, Maharashtra

Programs / Projects @ ERNET India

- **Renovate Government and State Government websites for making them accessible to Persons with Disabilities (PwD) in accordance with the standards set by GIGW/WCAG 2.0 (A, AA level)**

Under the ICT ecosystem vertical of the Accessibility India Campaign, a key objective is to ensure that Government websites and digital content are accessible to all, including Persons with Disabilities (PwD), in compliance with the International Guidelines Web Content Accessibility Guidelines (WCAG) 2.0 (A, AA level) and the Government of India Guidelines, GIGW standards. The Department of Empowerment of Persons with Disabilities (DEPwD) has entrusted ERNET India with the responsibility of making State Government websites accessible.

In pursuit of this goal, ERNET India has successfully made 698 websites in different States and Union Territories of the country accessible to

all, with a specific focus on catering to the needs of Persons with Disabilities (PWD). These websites are designed to be responsive, ensuring they function seamlessly regardless of the user's device or browser. As part of the project's progress during the year 2022-23, a total of 473 websites were made live.

- **ERNET's Center of Excellence (CoE) for Internet of Things (IoT) – NASSCOM – ERNET India – MeitY**

The MeitY-ERNET-NASSCOM CoE for IoT was established in June 2015 in Bangalore with the overall objective of enabling India to become a hub for the emerging technology of the Internet of Things. This is achieved through the democratization of innovation and the realization of prototypes/products before deploying IoT devices. The CoE operates on a 50:50 Public-Private Partnership (PPP) model, with funding from both MeitY and NASSCOM, along with contributions from its industry partners.

Within the scope of CoE-IoT Bengaluru, numerous start-ups have been incubated, providing them with uninterrupted access to advanced equipment. This allows start-ups to directly connect with various strategic partners of NASSCOM and receive validation from industry experts. The success of this PPP model sets an excellent example for future participation in emerging technologies by a broader ecosystem.

The CoE program in Bengaluru operates on a hub and spoke model, leading to the establishment of three additional centers in Gurugram, Gandhinagar, and Vizag. These centers further expand the reach and impact of the initiative, fostering innovation and growth in the field of IoT.

- Empowering schools with cutting-edge Smart Virtual Classroom facilities to enhance the learning experience**

As a part of the Digital India Initiative, ERNET India successfully envisioned, implemented, and operated Smart Virtual Classroom facilities across 7 states with funding support from MeitY, Government of India. The project's funding support from MeitY ended on 31st December 2019, and it has since been handed over to the State Education Department. ERNET India has been managing the operations and maintenance of the installed SVC infrastructure in Himachal Pradesh, utilizing State funds.

- Facilitating the establishment and expansion of Smart Virtual Classrooms (SVC) in other Ministries/Departments**

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. Currently the project O&M is under progress.

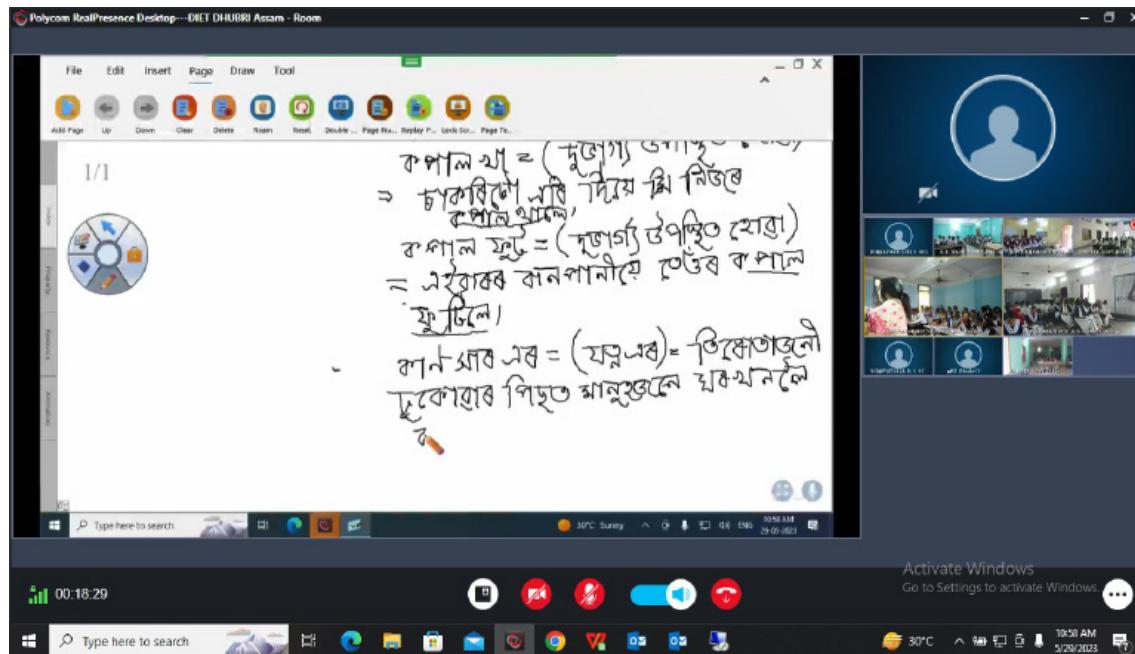


Figure 6: Session Conducted by teacher in Assam



Figure 7: Session Conducted by teacher in Assam

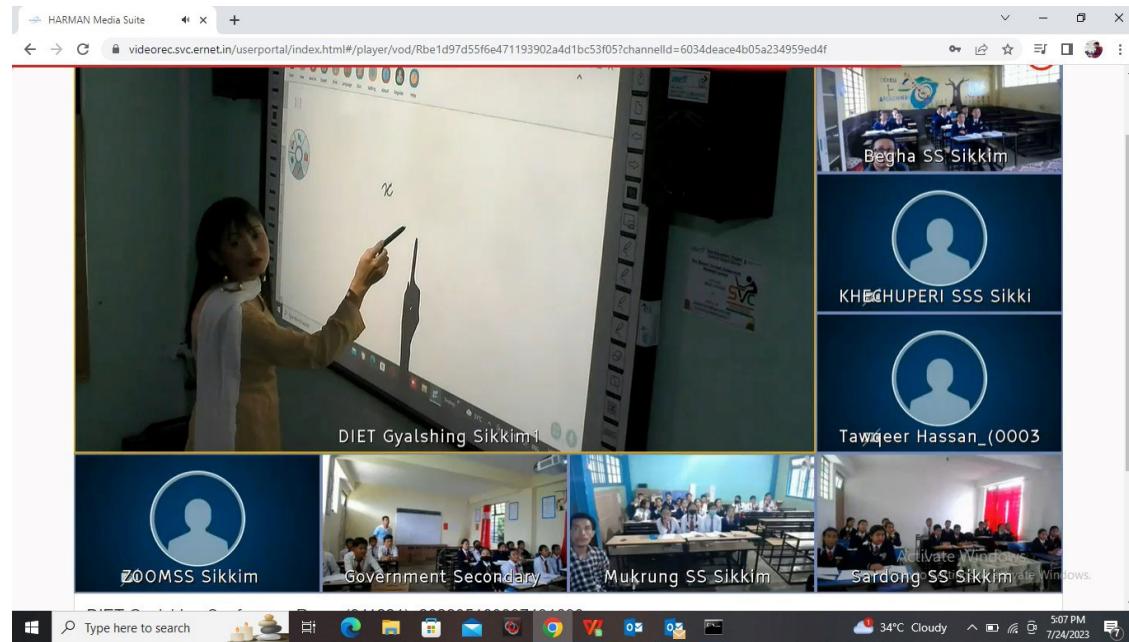


Figure 8: Session Conducted by teacher in Sikkim

Special Event Conducted through installed Smart Virtual Classroom Infrastructure:

- Celebration of Yoga day



Figure 9: Celebrated Yoga day

- Awareness session on Computer

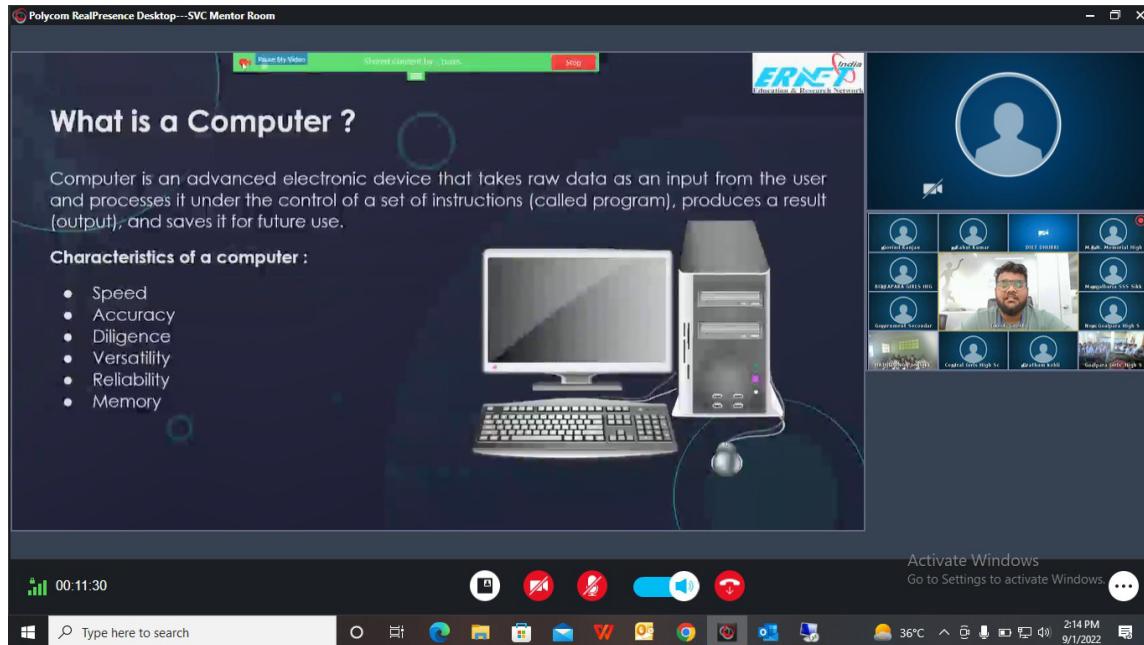


Figure 10: Awareness Session on Computer

- Session on e-waste management on 13th Feb 2023

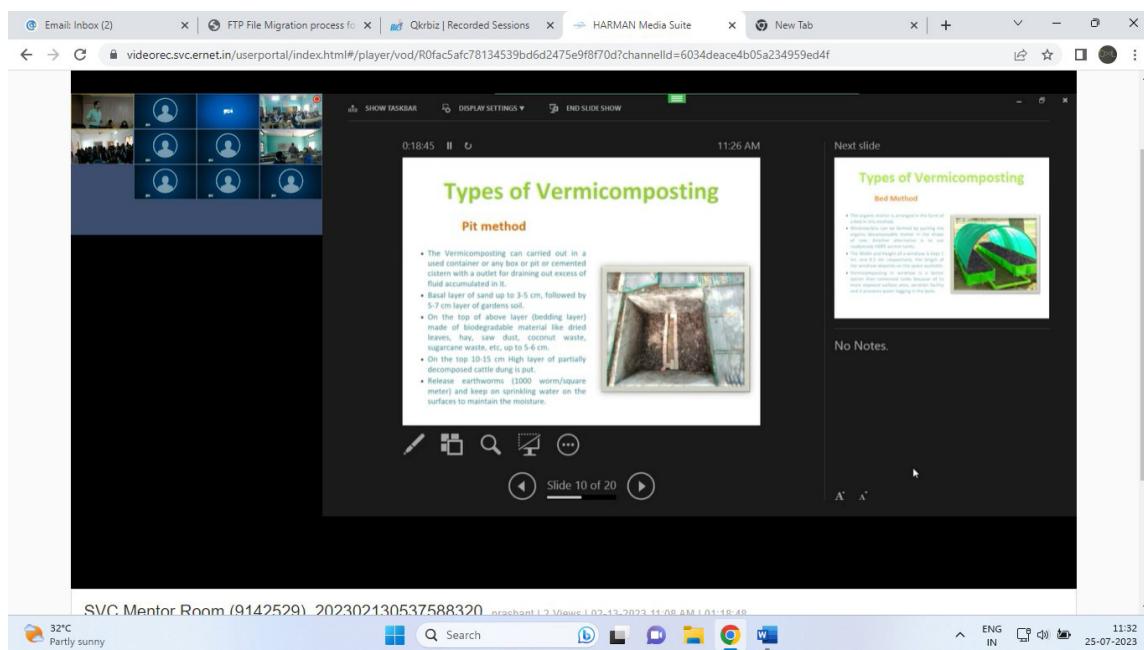


Figure 11: Session on e-waste management

Enhancing e-classroom infrastructure in medical colleges for aspiring healthcare professionals

ERNET India successfully implemented e-classroom infrastructure in Government Medical colleges under the National Medical College Network (NMCN) project, awarded by the Ministry of Health and Family Welfare (MoHFW). The project was executed in 50 Government Medical colleges across 25 States and 4 Union Territories, comprising a National Resource Centre (NRC), 6 AIIMS, and 7 Regional Resource Centres, all established throughout the country in December 2018. ERNET India continues to maintain and manage the e-classroom infrastructure in these medical colleges for a duration of 5 years, until December 2023. The E-Classroom Infrastructure has been extensively utilized, with over 89,186 sessions conducted on NMCN, covering various fields such as Radiology, Microbiology, Gastro Surgery, Pediatrics, Urology, Palliative Care, CGR, CPC, and more.



Figure 12: Sessions on NMCN

All the medical colleges under the NMCN project have acknowledged ERNET India's efforts for the smooth implementation and efficient operation and maintenance (O&M) of the project.

Participation and Presentation of e-classroom infrastructure in the Digital India Programme in Gujarat



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

The Project has been approved by MeitY and is jointly funded by MeitY and Ministry of Tribal Affairs (MoTA) for setting up of Intelligent Educational Infrastructure (SMART) in 175 Eklavya Model Residential Schools (EMRSs) spread across the country. The objective of the project is to set up Intelligent Educational Infrastructure (SMART) at Eklavya Model Residential Schools along with facility of Internet connectivity. It will help in the growth and development of the tribal students and to bridge the digital divide by using latest technology. ERNET India is an implementing agency of the project. In Phase-1, the ICT infrastructure has been supplied and commissioned for smart classes at 48 EMR Schools. In Phase-2, the objective of setting up of smart classes in the remaining 127 EMR Schools is in progress.

- **NE Region: Setting up ICT Infrastructure in Government Schools to familiarize usage of personalized adaptive learning**

The project has been approved and funded by MeitY. The objective of the project is to set up advance Digital ICT lab Infrastructure in 40 Government Schools located in 8 North Eastern States of the country along with Internet connectivity, training of 400 teachers and an awareness workshop. The project infrastructure has been delivered and installed in all the 40 schools. The 400 teachers / staff have been trained along with conduction of workshops in 8 States of NE Region.

R&D Activities:

(i) Optical Wireless Access Network for Rural and Urban Communication

ERNET India jointly with IIIT Delhi is executing a MeitY funded project on Optical Wireless Access network for rural and urban communications, from Oct 2019 upto Sep 2023, with an objective to develop a low cost LiFi communication utilizing the roof-top solar panels as data receivers for rural scenario and Hybrid LiFi-WiFi strategies for co-existence and

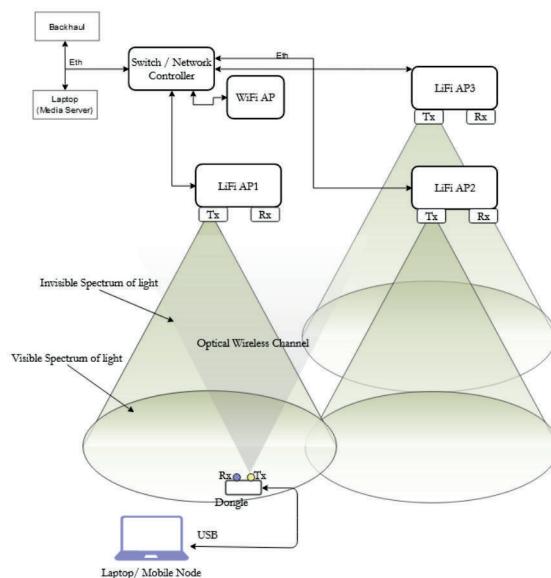


Figure 13: Hybrid LiFi-WiFi testbed setup at ERNET Chennai

mobility experimentations for indoor broadband access in urban scenario.

Under the urban scenario, Handover Algorithm for co-existence was developed based on RSSI and experimentally evaluated the algorithm over MATLAB simulation with LiFi and WiFi channel models. Further, the algorithm was integrated into the physical Hybrid LiFi-WiFi testbed

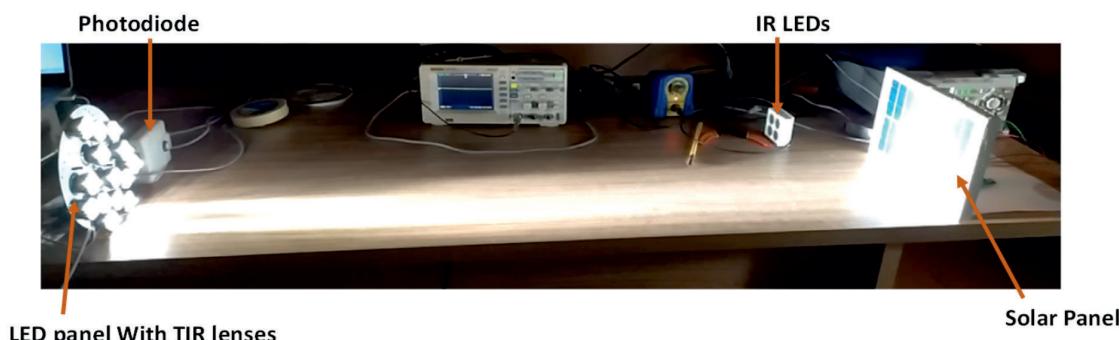


Figure 14: Experimental Setup of LiFi setup with solar panel as data receiver

setup at ERNET Chennai and experimental evaluations were carried out for various multi-user scenarios. The demo of the project along with experimental results was presented at the international conference IEEE COMSNETS 2023 on ‘Demo of Hybrid LiFi/WiFi Network for an Indoor Environment’, and received Best Demos-Exhibits Awards (Runner Up).

Under rural scenario, experiments were carried out with transponder unit based on OFDM modulation scheme for higher data rate. Further, a custom metallic box was designed to reduce the RF interference at the receiver (Solar panel) side and experiments were carried out for 6m distance in an indoor environment. Further, the experiments towards increased distance between the transmitter and solar panel is currently being carried out.

(ii) Designing Reliable and Low-latency Networks for Tactile Cyber-Physical Systems

ERNET India jointly with IISc Bangalore is executing MeitY funded project on “Designing Reliable and Low-latency Networks for Tactile Cyber-Physical Systems”, from Mar 2021 to November 2023, with an objective to design and implement Tactile Cyber-Physical System that addresses the challenges of achieving real-time interaction between physical and virtual worlds in prominent applications like remote surgery and virtual reality that require ultra-reliable low latency communications (URLLC).

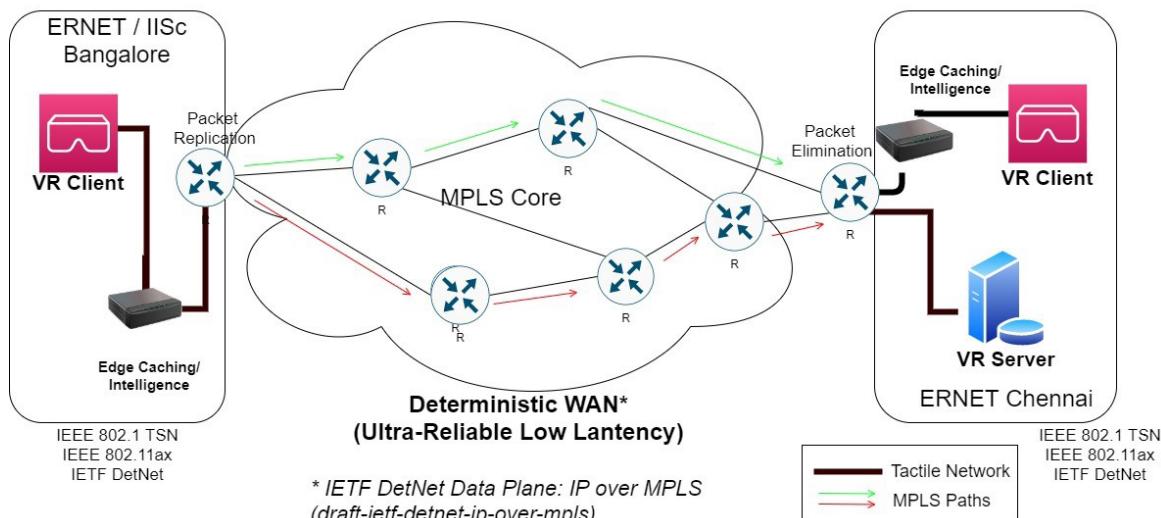


Figure 15: Tactile CPS testbed architecture

WAN link setup between ERNET Chennai and Bengaluru has been configured with DetNet MPLS strategies for transmitting both priority flows and best effort flows. The WAN link configurations are currently being experimentally evaluated with the Geomagic Touch (Haptic) device setup at one end (ERNET Chennai) and robotic arm at other end (IISc Bangalore). Further, the IEEE TSN standards such as Time Aware Shaper & Gate Control List developed under the project will be integrated into the end-to-end network and demonstrated with AR/VR use case or remote surgery use case using haptic device and robotic arm.

(iii) Network management innovation and experimentation with MAQAN

ERNET India joined as a partner in the MeitY funded Metro Area Quantum Access Network (MAQAN) project, executed by IIT Madras, SETS, C-DAC in establishing India's first Star QKD network. This is conceived as a testbed

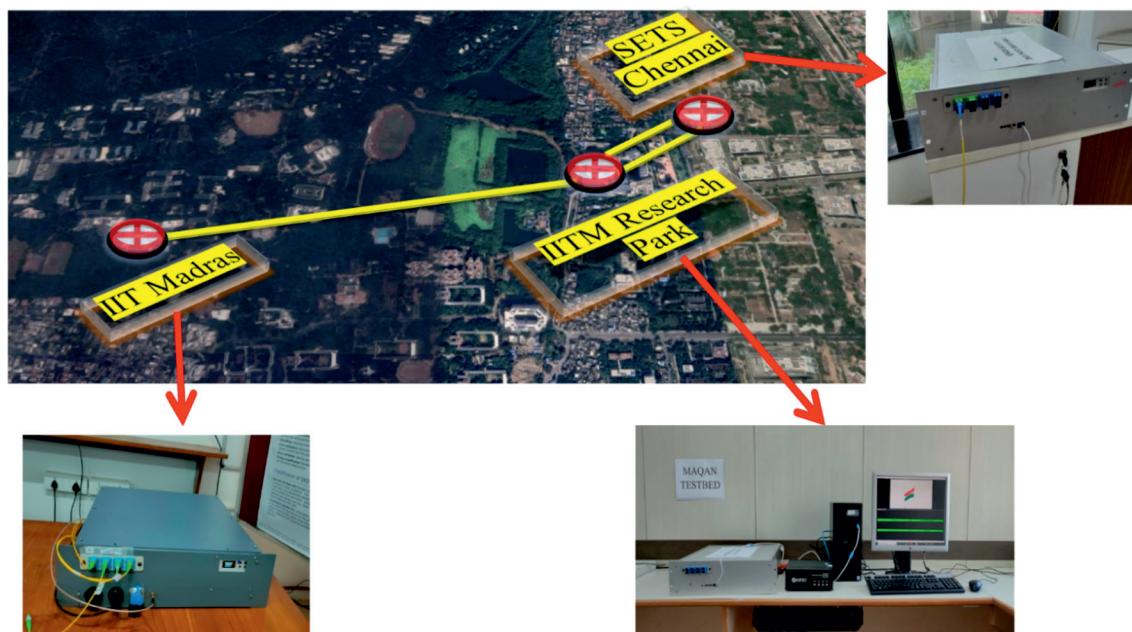


Figure 16. Field testing of MAQAN testbed project between IITM, ERNET India and SETS

with multiple short haul link, to explore implementations of quantum communication and develop standards around them. Indigenously built hardware for differential phase reference quantum key distribution will be extended to other QKD protocols such as measurement device independent QKD, continuous variable QKD and other communication paradigms such as secret sharing. The scope of this project covers subset of project activities to include ERNET India as part of the MAQAN project team and enable hosting MAQAN Quantum node and participate in the network management and QKD experimental work.

ERNET India hosted a quantum node at IITM-RP under MAQAN testbed project. ERNET India has achieved phase one field testing with Software Defined Network (SDN) integrated QKD nodes. Also, a new 24 core optical fiber cable has been laid between ERNET India and Society of Electronic Transactions Security (SETS) for the QKD node setup at the SETS end for the field testing of the MAQAN. Similarly, a new optical fiber cable connection between ERNET India and BEL located at IITM-RP is under progress. The Network Monitoring & Analyzing the OFC links are based on Optical Time Domain Reflectometer (OTDR). Currently, OTDR raw file (.sor) is processed and plotted on to a dashboard using open source tool pyOTDR, and the same has been integrated with QSDN Network Management tool.

Organizational Matters

I. Organizational Structure

ERNET India is functioning under the overall control and guidance of the Governing Council. Minister of Electronics & Information Technology is the Chairperson of the Council. Members of the Council are from various organizations such as Deptt. of Space, Deptt. of Science & Technology, IISc Bangalore, Ministry of Health & Family Welfare, Ministry of Human Resources Development, DoT, Ministry of Electronics & Information Technology, I-CERT, etc.

II. Human Resources of the Society

There are 42 sanctioned posts in various categories. Out of which 33 are filled and 9 are vacant. To meet the additional requirement of manpower for various ongoing projects, ERNET India has engaged 32 technical and non technical employees on ERNET's contractual roll. In addition, 26 persons have also been engaged in various categories through outsourcing agencies.

III. Right to Information Act

In order to promote transparency and accountability in the working of the society, mandatory provisions under the Right to Information Act have been implemented in the society. A Central Public Information Officer, First Appellate Authority and Transparency Officer have been functioning in the society. The mandatory updated information including suo-moto disclosure under the Act has been provided on the website of the society.

IV. Vigilance Activities

The vigilance activity in ERNET India is supervised by a part time Chief Vigilance Officer. The vigilance activities of ERNET India are the preventive measures to create and provide transparent system at every level of working and also to create a healthy working environment.

V. Status of Sexual Harassment Cases

No complaint of sexual harassment has been received during the financial year 2022-23 by Internal Complaint Committee (ICC) of ERNET India.

VI. Official Language Implementation

Official Language Implementation Committee has been set up to implement and monitor the progress of usage of Hindi in the society. The Committee under the Chairmanship of Director General monitored the implementation of the official language from time to time.

Hindi Pakhwada was organized during 14.09.2022 to 29.09.2022 in ERNET India, New Delhi. Competitions on Hindi Noting / Drafting, Debate, Essay & Poem recitation were held and employees were given awards.

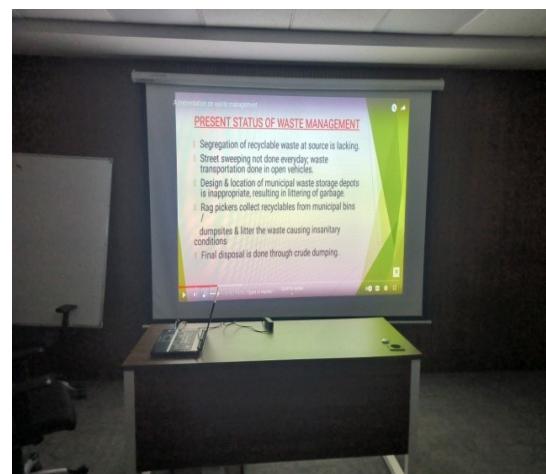
Swachhta Pakhwada

Swachhta Pakhwada in ERNET India was organized during 1st February to 15th February, 2023. 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.

An Interactive session on importance and procedure of converting wastes in to Vermi Composting was organized in ERNET India.

Dr. Robin Panjiyar and his team comprised of other faculty and students of ECO-CLUB society of Sri Venkateswara College, University of Delhi has undertaken an informative session on “ Vermi Composting”

The session was attended by Officers/employees of ERNET physically while Students of schools located in the state of Sikkim and Assam have attended the session through Smart Virtual Classroom Network established by ERNET India.



- Workshop on Solid and Liquid waste management by Segregation of waste



- Collection and Disposal of all plastic waste, especially from Roads/streets of DMRC IT park.



- Essay Competition on e-Waste Management in office premises.

S.No	ERNET India Regional Centre / Node	Address of PoP Incharge / Coordinators
1	ERNET India - VSAT Hub, Bengaluru (in the premises of STPI)	Shri Avanindra Singh Director ERNET India 5th Floor, Block-I, A Wing Delhi IT Park, Shastri Park Delhi - 110053
2	ERNET India - Regional Centre, Chennai (in the premises of IIT)	Dr. A. Paventhan, Director D4-05, Block - D, Fourth Floor, IIT Madras Research Park, Kanagam Road, Taramani, Chennai - 600113
3	ERNET India- Regional Centre, Bengaluru	Dr. A. Paventhan, Director 4th Floor, Vanavikas Bhavan, 18th Cross, Malleshwaram, Bengaluru – 560003



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 as at 31st March, 2023 and the Income & Expenditure Account for the year ended 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

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 is having in the financial statements.



HARYANA

1. 219, Deep Plaza, Opposite Civil Court, Gurgaon, Haryana-122001
2. B-3, Sardar Patel Housing Society, HUDA Sec-2, Palwal, Haryana-121102
3. Shed No. 9, Swastik Road, Weavers Colony, Panipat, Haryana-132103

UTTAR PRADESH

C/o Ram Shankar Gupta
Baldau Chowk, Near Ghantaghar
Orai, Uttar Pradesh-285001

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 and Income and Expenditure 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 LALIT GUPTA AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm's Registration No.004540N



UDIN: 23082727BGUZSIG286

New Delhi
Dated: 08.08.2023

**REPLIES TO POINTS RAISED IN STATUTORY AUDITORS' REPORT
FOR THE FINANCIAL YEAR 2022-23**

S.No.	AUDITORS' COMMENTS	REPLIES
1.	<p>Fixed Assets Physical verification of fixed assets 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 accounts have not been taken.</p>	<p>Physical verification of fixed assets was carried out during the financial year 2022-23. Reconciliation of the discrepancies noticed during physical verification is in progress.</p>

ERNET INDIA
BALANCE SHEET AS AT 31.03.2023

Figures in Rupees in '000

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	As at 31.03.2023	As at 31.03.2022
Corpus/Capital Fund	1	20,24,513	15,75,798
Balances under Ongoing Projects (GIA)	2	25,288	25,60,712
Current Liabilities and Provisions :-			
Other Current Liabilities	3	1,20,662	1,54,953
Provisions	4	1,38,792	5,53,435
TOTAL		23,09,255	48,44,898
ASSETS			
Property Plant and Equipment	5	1,53,121	1,62,434
Current Assets, Loans, Advances etc :-			
Inventories	6	562	589
Sundry Debtors	7	23,353	28,629
Receivables under Sponsored Projects	8	89,646	64,219
Balances with Scheduled Banks		16,73,800	42,46,128
Loan and Advances	9	3,68,773	3,42,899
TOTAL		23,09,255	48,44,898
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 Lalit Gupta & Associates

(Chartered Accountants)

FIRM Reg. No. 004540N

(L.K. GUPTA)

Partner

Membership No. 82727

(Vipin Aggarwal)

Director (Finance)

Place : New Delhi

Date : 08/08/2023

(Naveen Choudhary)

Registrar & Director(Addl. Charge)

(Sanjeev Banzal)

Director General

Place : New Delhi

Date : 08/08/2023

ERNET INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

Figures in Rupees in '000

INCOME	Schedule	As at 31.03.2023	As at 31.03.2022
Revenue from Subscribers	10	3,49,824	2,99,489
Revenue from Projects	11	58,161	46,425
Revenue from Projects (GIA)	2A	58,961	1,87,418
Net Interest Earned	12	1,17,902	82,698
Other Revenue	13	5,222	15,426
Increase/(Decrease) in Inventories	14	(6)	83
TOTAL (A)		5,90,064	6,31,540
EXPENDITURE			
Operating Expenses	15	2,94,294	2,71,037
Expenditure under Projects (GIA)	2A	58,961	1,87,418
Establishment Expenses	16	85,263	96,015
Administrative Expenses	17	49,277	52,708
Depreciation	5A	3,535	3,819
TOTAL (B)		4,91,329	6,10,997
Balance being excess of Income over Expenditure (A-B)		98,735	20,543
Excess of Income over Expenditure		98,735	20,543
Provision For Tax		-	-
Net Excess of Income over Expenditure after Tax		98,735	20,543
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 Lalit Gupta & Associates

(Chartered Accountants)

FIRM Reg. No. 004540N

(L.K. GUPTA)

Partner

Membership No. 82727

(Vipin Aggarwal)

Director (Finance)

Place : New Delhi

Place : New Delhi

Date : 08/08/2023

Date : 08/08/2023

(Sanjeev Banzal)

Director General

ERNET INDIA
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

Figures in Rupees in '000

SCHEDULE 1 - Corpus/Capital Fund	Schedule	As at 31.03.2023	As at 31.03.2022
(A) Capital Fund			
Balance as at the beginning of the year		14,84,814	14,64,271
Add : Excess of Income over Expenditure		98,735	20,543
Add : Reversal of Provision of Income Tax		3,56,000	
Balance of Capital Fund	(A)	19,39,549	14,84,814
(B) Corpus Fund			
(i) Capital Grant-In-Aid (MietY)			
Balance as at the beginning of the year		80,253	85,437
Less : Depreciation		4,418	5,184
Less : Sale of Grant-In-Aid Assets		-	-
Total	(i)	75,835	80,253
(ii) Capital Grant-In-Aid - Fire Incident		10,730	12,618
Less : Depreciation		1,602	1,887
Total	(ii)	9,128	10,730
Balance of Corpus fund	(B = i+ii)	84,964	90,984
Total Balance Transferred to Balance Sheet	(A+B)	20,24,513	15,75,798

ERNET INDIA

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023

Figures in Rupees in '000

SCHEDULE 2 - Earmarked Funds For Projects (In Progress)		GIA-NASSCOM-ERNET Centre of Excellence for IOT	GIA- Establishment of Smart Virtual Classrooms in aspirational district of NER	GIA- Designing Reliable Networks for tactile Cyber-Physical Systems	GIA-Establishment of Intelligent & Low -Latency Infrastructure (Smart) in Eklavya Model Residential Schools (EMRSS)	Sub-Total (A)
		I	II	III	IV	
A) Opening balance of the projects	6,054	43,050		1,223	42,178	92,505
B) Additions during the year:						
(i) Grant in Aid Received	-	2,640		-	52,185	54,825
(ii) Amount paid back / Other adjustments	(5,026)	(39,658)		(538)	(42,394)	(87,615)
(iii) Interest credited	88	603		11	825	1,528
(iv) LD recovered to the project	-			-	-	-
Total (A+B)	1,117	6,636		697	52,794	61,243
C) Expenditure Incurred	1,672	7,311		1,626	27,506	38,115
Net Balance as at 31.03.2023 (A+B-C)	(555)	(676)		(929)	25,288	23,128

ERNET INDIA

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023

Figures in Rupees in '000

SCHEDULE 2 - EARMARKED FUNDS FOR PROJECTS (In Progress)		GIA- Setting up of WiFi enabled campus network at Patna University	GIA-Optical Wireless Access Network for R & U Comm	GIA - Setting up of IT infrastructure & MPLS cloud at NCCC DC & DR, ISP sites and organisations sites under Phase-II	GIA-Work Based Learning Programme	GIA- Network Mgmt Innovation & Export-MAQAN	Sub Total (B)	As at	As at
								31.03.2023	31.03.2022
								(A+B)	
A) Opening balance of the projects	14,965	746	24,47,771	4,690	-	24,68,171	25,60,676	2,11,749	
B) Additions during the year:									
(i) Grant in Aid Received	573		77,292.11	340	-	78,206	1,33,031	25,29,052	
(ii) Amount paid back / Other adjustments	(14,635)	(76)	(24,93,068)	(4,765)	-	(25,12,543)	(26,00,158)	(4,320)	
(iii) Interest credited	192	-	51,026	75	-	51,292	52,820	18,856	
(iv) LD recovered credited to the project	-	76	-	-	-	76	76	1,228	
Total (A+B)	1,095	746	83,021	340	-	85,202	1,46,445	27,56,565	
C) Expenditure Incurred	1,172	1,011	84,205	430	73	86,891	1,25,006	1,97,327	
Net Balance as at 31.03.2023 (A+B-C)	(77)	(265)	(1,184)	(90)	(73)	(1,689)	21,439	25,59,238	
		ADD: Excess Amount -Spent under ongoing projects (Transferred to Schedule 8)						3,848	1,474
Balances under Ongoing Projects (GIA) (Transferred to Balance Sheet)								25,288	25,60,712

ERNET INDIA
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

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 & Awareness- 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 schedule 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 31.03.2023

Figures in Rupees in 000

SCHEDULE 3 - Other Current Liabilities		As at 31.03.2023	As at 31.03.2022
1	Sundry Creditors for Goods and Services	34,370	52,915
2	Advances Received for Projects and Other Operating Activities	10,585	14,936
3	EMD and Other payables	1,061	1,076
4	TDS Payable	2,367	12,663
5	Taxes Payable	10,640	4,301
6	Expenses Payable	6,765	5,969
7	ERNET India CPF Trust	312	366
8	Retention Money	39,292	45,497
9	Ministry of Electronics and IT (Meity)	117	117
10	Balances outstanding under Closed Projects	15,153	14,781
11	Ministry of Social Justice	-	2,333
Total		1,20,662	1,54,953

Figures in Rupees in '000

SCHEDULE 4 - PROVISIONS		As at 31.03.2023	As at 31.03.2022
1	Accumulated Leave Encashment	37,850	34,040
2	Gratuity	21,924	20,756
3	Misc. Liabilities	10,862	10,862
4	Provision for Tax	-	3,56,000
5	Provision for Expenses	68,156	1,26,432
6	Provision for NPS	-	5,345
Total		1,38,792	5,53,435

ERNET INDIA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

Figures in Rupees in '000

SCHEDULE 5 - Property Plant and Equipment	Schedule	As at 31.03.2023	As at 31.03.2022
Property Plant and Equipment acquired from Capital Fund	5A	68,157	71,449
Property Plant and Equipment acquired from Grant-in-aid	5B	75,835	80,254
Property Plant and Equipment acquired to rebuild the infrastructure destroyed in fire	5C	9,128	10,730
Total (5A+5B+5C)		1,53,121	1,62,434

Property Plant and Equipment (CAPITAL FUND)
(As per Income Tax Act, 1961)
F.Y. 2022-23

(Schedule 5A)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2022	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2023
				Before 03.10.2022	After 03.10.2022				
Tangible Assets									
I	Computer & Accessories	40%	934	324	-	-	1,258	503	755
II	Electronic Equipments	15%	3,461	-	-	-	3,461	519	2,942
III	Furniture & Fixture	10%	14,876	-	6	-	14,881	1,488	13,393
IV	Office Equipments	15%	4,981	79	133	299	4,894	721	4,172
V	Building	10%	1,199	-	-	-	1,199	120	1,079
VI	Land at Bangalore on lease	-	45,485	-	-	-	45,485	-	45,485
VII	Software (Sub)	40%	365	-	-	-	365	146	219
VIII	Intangible Assets	25%	148	-	-	-	148	37	111
Grand Total			71,449	403	139	299	71,692	3,535	68,157

Property Plant and Equipment (GRANT IN AID)
(As per Income Tax Act ,1961)
F.Y. 2022-23

(Schedule 5B)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2022	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2023
				Before 03.10.2022	After 03.10.2022				
I	Computer & Accessories (GIA)	40%	11	-	-	-	11	4	6
II	Electronic Equipment (GIA)	15%	25,339	-	-	-	25,339	3,801	21,538
III	Office Equipment (GIA)	15%	2,452	-	-	-	2,452	368	2,084
IV	Office Furniture & Fixtures (GIA)	10%	2,442	-	-	-	2,442	244	2,198
V	Misc. Assets (GIA)	10%	2	-	-	-	2	0	2
VI	Building A/c (GIA)	10%	8	-	-	-	8	1	7
VII	Land on Lease at Bangalore		50,000	-	-	-	50,000	-	50,000
	Grand Total		80,254	-	-	-	80,253	4,418	75,835

Property Plant and Equipment Acquired to rebuild the infrastructure destroyed in fire
(As per Income Tax Act ,1961)
F.Y. 2022-23

(Schedule 5C)

Figures in Rupees in '000

S. No.	Particulars	Rate	Opening WDV as at 01.04.2022	Addition During the Year		Deletion	Total	Depreciation During the Year	Closing WDV as at 31.03.2023
				Before 03.10.2022	After 03.10.2022				
I	Electronics Equipments	15%	10,404	-	-	-	10,404	1,567	8,837
II	Office Equipments	15%	52	-	-	-	52	8	44
III	Office Furniture & fixture	10%	274	-	-	-	274	27	247
	Grand Total		10,730	-	-	-	10,730	1,602	9,128

ERNET INDIA
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

Figures in Rupees '000

SCHEDULE 6 - Inventories		As at 31.03.2023	As at 31.03.2022
1	Stores and Spares	31	52
2	Stock of VSAT Equipments	531	537
Total		562	589

SCHEDULE 7 - Sundry Debtors (Unsecured)		As at 31.03.2023	As at 31.03.2022
1	Sundry Debtors (Receivable From Users)	1,08,342	1,13,762
2	Less : Provision for Doubtful Debts	(84,988)	(85,133)
Net Total (considered good)		23,353	28,629

SCHEDULE 8 - Receivables under Sponsored Projects		As at 31.03.2023	As at 31.03.2022
1	Amount Receivable under projects (Non GIA)	85,798	62,746
2	Excess amount spent under ongoing Projects (Schedule 2)	3,848	1,474
Total		89,646	64,219

SCHEDULE 9 -Loans, Advances And Other Assets		As at 31.03.2023	As at 31.03.2022
	Advances and other amounts recoverable in cash or kind or for value to be received:		
1	Security Deposits	20,945	22,308
2	Prepaid Expenses	140	7,138
3	Misc. Advance	1	116
4	Income Tax Deposited and Refund Adjusted Against Various Demands	2,11,261	2,11,261
5	Interest Receivable on IT refund	2,005	2,005
6	TDS Receivable	1,09,172	77,789
7	Advances/Recoverables	3,436	15,184
8	GST Credits	738	2,693
9	Accrued Income	21,074	4,405
	Total	3,68,773	3,42,899

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2023

Figures in Rupees '000

SCHEDULE 10 - Revenue from subscribers		Year Ended 31.03.2023	Year Ended 31.03.2022
1	Services		
	a) VSAT/SCPC	2,61,818	2,64,695
	b) Other Services	7,927	11,123
Total (1)		2,69,745	2,75,818
2	Domain Registration	11,382	11,726
3	Professional Charges on projects	68,697	11,945
Total (1+2+3)		3,49,824	2,99,489

Annexure to Schedule 10		Year Ended 31.03.2023	Year Ended 31.03.2022
1	VSAT/SCPC		
	a) Subscription Charges - SCPC	2,49,097	2,40,095
	b) Subscription Charges - VSAT	12,721	24,600
Total		2,61,818	2,64,695
2	Other Services		
	a) E-Mail & Web Hosting	3,688	2,641
	b) Smart Virtual Classroom - Operation and Maintenance	3,552	4,643
	c) Establishment of SVC in aspirational district of NER - Miscl income	688	1,417
	d) AMC services to NEHU Univesity	-	2,422
Total		7,927	11,123

SCHEDULE 11 - Revenue from Projects - Other than Vsat		Year Ended 31.03.2023	Year Ended 31.03.2022
1	GIGW Project - Website Development	27,890	16,785
2	MOHFW (NMCN Project) - Opex, Installation, CAPEX	29,744	29,641
3	IITM Parvartak	527	-
Total		58,161	46,425

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2023

Figures in Rupees in '000

SCHEDULE 12 - Net Interest Earned		Year Ended 31.03.2023	Year Ended 31.03.2022
1	On Term Deposits:		
	a) Bank of India	10,720	11,738
	b) State bank of India	1,04,725	85,375
	Less: Interest Transferred to Projects :	51,026	18,440
	Net Interest Amount	53,699	66,934
	c) Union bank of India	7,661	1,512
	d) Canara Bank	28,578	-
	e) Bank of Maharashtra	3,242	-
	Total (1)	1,03,899	80,185
2	On Saving Accounts		
	a) Saving Bank Account	14,098	2,285
	Less: Interest Transferred to Projects	1,826	1,117
	Net Interest Amount of Saving Bank Acocunt	12,271	1,168
	b) Bank of India Saving plus Account	1,731	1,345
	Total (2)	14,003	2,513
	Total (1+2)	1,17,902	82,698

SCHEDULE 13 - Other Revenue		Year Ended 31.03.2023	Year Ended 31.03.2022
1	Misc. Receipts	2,078	12,382
2	Prior Period Income	67	322
3	Bad & doubtful debts (Provision reversed due to recoveries)	727	2,437
4	Sales of Equipments	787	285
5	GST Credit-Claim (Annual Ratio)	1,563	-
	Total	5,222	15,426

SCHEDULE 14 - Change in Inventories		Year Ended 31.03.2022	Year Ended 31.03.2021
1	Closing Inventories	531	537
2	Less: Opening Inventories	537	454
	Total	(6)	83

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2023

Figures in Rupees '000

SCHEDULE 15 - OPERATING EXPENSES		Year Ended 31.03.2023	Year Ended 31.03.2022
1	International Gateway Access/Backbone Charges	2,094	1,876
2	O&M of Smart Virtual Classrom	2,494	3,438
3	Transponder Lease Charges	12,667	15,252
4	WPC Licence Fee	2,670	3,033
5	Hub Management & Repair & Maintenance charges	1,201	3,833
6	Registration charges - Domain	6,004	4,106
7	ERNET Project Expenses	2,20,006	2,08,783
8	MOHFW (NMCN Project)	28,313	28,271
9	VSAT Equipment Cost	1,001	598
10	Prior Period Expenses - Operative	17,607	536
11	Research and Development charges - SID bangalore	-	1,080
12	Cloud Services for Domain portal	232	232
13	AMC services to NEHU Univesity	5	-
	Total	2,94,294	2,71,037

ERNET INDIA
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2023

Figures in Rupees '000

SCHEDULE 16 - Establishment Expenses		Year Ended 31.03.2023	Year Ended 31.03.2022
1	Salaries and Allowances	74,517	83,173
2	Staff Welfare Charges	2,576	2,427
3	Expenses on Employees' Retirement & Terminal Benefits	5,391	7,853
4	Medical Reimbursement to employees	2,780	2,562
	Total	85,263	96,015

SCHEDULE 17 - Administrative Expenses		Year Ended 31.03.2023	Year Ended 31.03.2022
1	Office Space charges	31,919	31,608
2	Advertisement and Publicity Charges	99	141
3	Audit Expenses	13	-
4	Auditors Remuneration	375	375
5	Bad & Doubtful Debts	583	5,050
6	Bank Charges	199	127
7	Books & Periodicals	117	89
8	Meeting Expenses	32	51
9	Membership & Subscription Fee	1,329	1,618
10	Postage & Courier Charges	54	89
11	Printing and Stationery	578	844
12	Professional Charges	2,465	1,766
13	Repairs and Maintenance	563	753
14	Registration Charges	9	26
15	Telephone Charges	512	500
16	Training, Seminars, Workshops, Exhibition & Conference Exp	8	205
17	Travelling, Conveyance & Taxi Hiring charges	2,976	1,950
18	Prior Period Expenses	404	1,240
19	Insurance Expenses	448	265
20	Interest Expense	2,475	8
21	Misc. Expenses	3,703	5,888
22	ERNET India CPF Trust Expenses	95	113
23	Mobile Handset Reimbursement	318	-
	Total	49,277	52,708

ERNET INDIA

SCHEDULE 18

SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL STATEMENTS FOR FY 2022-23

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) "As per the mobile headset reimbursement policy applicable till the FY 2021-22; if any officer/official took mobile handset reimbursement, then handset used to remain asset of ERNET India and was booked under the fixed assets head "Office Equipments-Telephone & EPABX System (Sub)". From the current financial year; "the amount of reimbursement of Mobile handset given to the eligible officer(s) as reimbursement is booked as expenditure in the year of reimbursement." The revised policy applies to the mobile handset purchase/reimbursement under existing policy also, thus the WDV of old mobile handsets amounting to Rs. 178.40/- which were recorded in the books of accounts as a block of Fixed Assets was booked as an expenditure in the current financial year. Further due to this change an amount of Rs. 139.80/- has also been booked as expenditure in current financial year."

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/- 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.
(ii)	Radio Link	Invoicing is done on half yearly basis as per the tariff rates.
(iii)	Web/mail/webmail 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 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 assumptions that the employees are entitled to receive the benefit 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 Government. 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 Government./UTs / Government. 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 contact 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 13 of the financial statements.

11) Utilization of accumulated surplus 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 and on behalf of ERNET India

**For Lalit Gupta & Associates
(Chartered Accountants)
FIRM Reg. No. 004540N**

(L.K. GUPTA)

Partner

Membership No. 82727

(Vipin Aggarwal)

Director (Finance)

(Naveen Choudhary)

Registrar & Director(Addl. Charge)

(Sanjeev Banzal)

Director General

Place : New Delhi

Date : 08/08/2023

Place : New Delhi

Date : 08/08/2023

SCHEDULE 19 :
NOTES ON ACCOUNTS FORMING PART OF
FINANCIAL STATEMENTS FOR FY 2022-23

1) Undertakings/Guarantees

As on 31.03.2023, four bank Guarantees were outstanding as under:

i) 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.

Figures in Rupees in '000

2022-23	2021-22
11,390	11,390

2) 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 High Court of Delhi. There is no financial implication as of today.
- (ii) (ii) Claim of Rs. 32,110.96 thousand, 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". Financial

Implication that may arise due to this claim is subject to the outcome of the case. Amount of Rs. 10,862.16 thousand is lying under misc. liabilities in “Schedule 4-Provision” to meet this liability; in cases this liability crystallise.

3) Physical Verification of Assets

Exercise towards physical verification of Property Plant and Equipment was completed till F.Y. 2022-23.

4) 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.

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.

WDV value as at 31.03.2023	WDV value as at 31.03.2022
75,835	80,254

5) 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. 11,71,460.22 thousand. These demands have been/are being contested at appropriate appellate forums. Till date all the decisions are in favour of ERNET India. In financial year 2012-13 a provision of Rs. 3,56,000 thousand was created; Further, Income tax department has also adjusted refund and interest to the tune of Rs. 2,11,260.86 thousands towards these demands . In view of favourable decision at various appellate forums, no further provision has been created in the books since FY 2013-14 and onwards. In view of favourable decision of hon'ble Supreme Court of India for AY 2009-10 and also in view of the fact that all the demands raised earlier have been withdrawn by the income tax department; therefore the provision of Rs. 3,56,000 thousand which was created in FY 2012-13 has been reversed in the current financial year. Amount of Rs. 2,11,260.86 thousands (paid by ERNET India, TDS refund due to ERNET India and interest thereon) adjusted by Income Tax Department towards demand raised earlier is shown as receivable under the head" Loans, Advances And Other Assets" and being followed-up for refund

6) 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. Amounts charged from these Projects towards ERNET professional charges and also towards Connectivity are being shown separately In **Schedule 10** of the Income & Expenditure account.

	2022-23	2021-22
	58,961	1,87,418

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

7) Foreign Currency Transactions

i) Expenditure in Foreign Currency

Membership Fees

2022-23	2021-22
1,329	1,618

8) Remuneration to Auditors

(i) Statutory Audit Fee

2022-23	2021-22
375	375

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

9) Interest Income

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

10) 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.

11) 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) Operating expenses include Transponder lease charges, WPC License Fee, Backbone charges & Repair and maintenance charges etc. pertaining to VSAT as project and VSAT as services to regular users. 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) The Amount of Rs. 11,195.61 thousand is outstanding to the credit of M/s HCL Comnet Ltd Since 2019. no demand has been received from M/s HCL Comnet Ltd for the payment of this amount from last more than 3 years. Efforts are being made to settle/adjust this amount in the following year(s).

vii) 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.

viii) Demand of Rs. 20,934.13 thousand was received from DoT towards ISP Licence fee (including Interest etc.) for the period FY 2014-15 to FY 2019-20. The same has been paid to the Dot in FY 2023-24 and in view of AS-4- "Contingencies and Events Occurring after the Balance Sheet Date"; out of this expenditure Rs. 16,003.14 thousand has been booked as prior period expenditure & Rs. 2,474.89 thousand as expenditure of current financial year.

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 01.08.2023

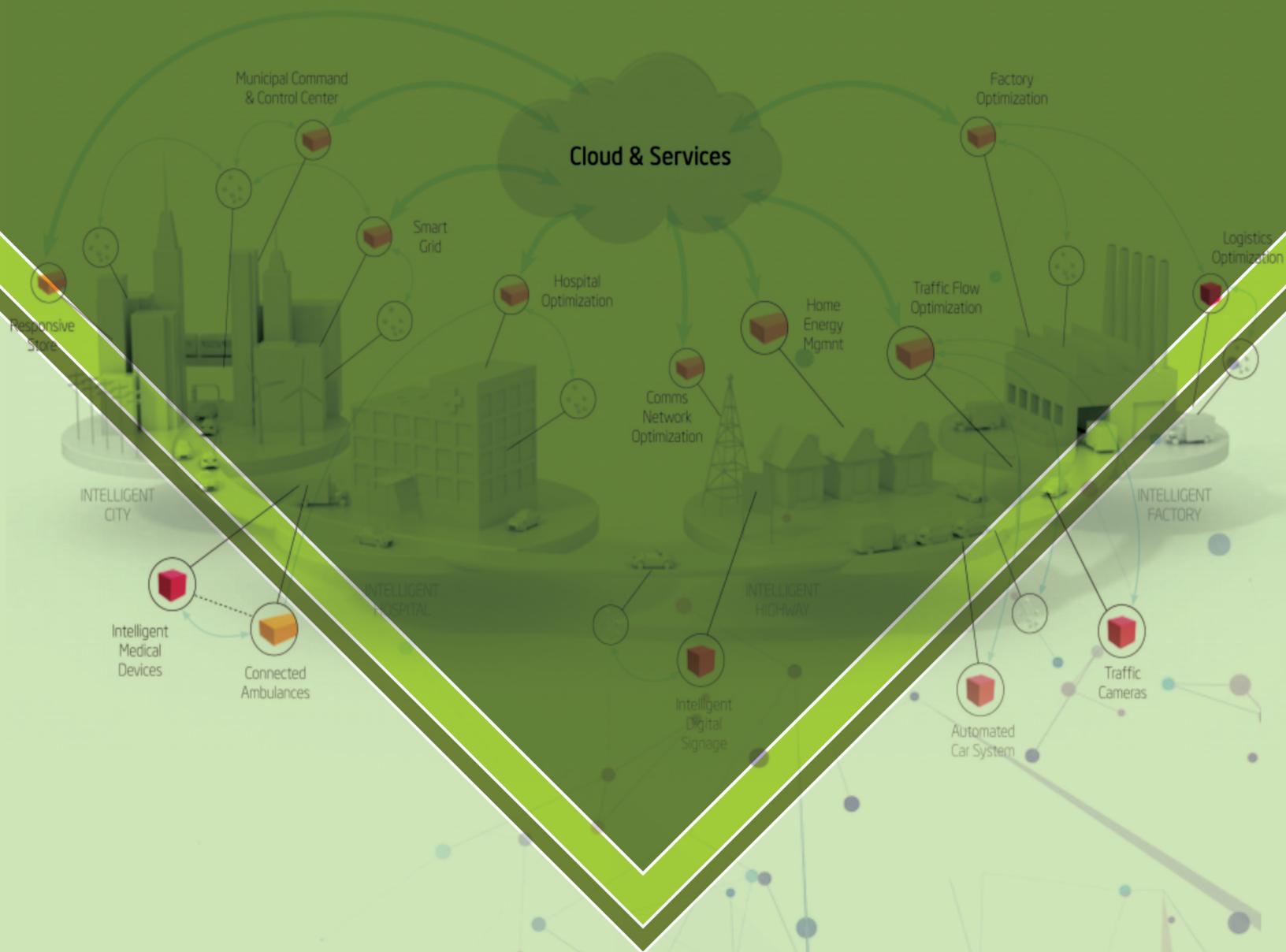
In terms of our report of even date attached

For and on behalf of ERNET India

For Lalit Gupta & Associates
 (Chartered Accountants)
 FIRM Reg. No. 004540N

(L.K. GUPTA)	(Vipin Aggarwal)	(Naveen Choudhary)	(Sanjeev Banzal)
Partner	Director (Finance)	Registrar & Director (Addl. Charge)	Director General
Membership No. 82727			

Place : New Delhi	Place : New Delhi
Date : 08/08/2023	Date : 08/08/2023



An Autonomous Scientific Society
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