

NOTES

FORMING PART OF THE FINANCIAL STATEMENTS

24. OPERATIONAL COST

	(₹ Millions)	
	Mar-18	Mar-17 (Restated)
a) Media content		
Opening - Inventory	15,903	13,306
- Under production - programs	30	50
Add: Amortisation of acquired inventory #	16,522	14,068
Add: Production expenses	10,227	8,127
Less: Closing - Inventory	21,748	15,903
- Under production - programs	43	30
	20,891	19,618
b) Telecast and technical cost	1,036	722
Total (a+b)	21,927	20,340

Media content of ₹1,225 Millions (₹1,855 Millions) are written down during the year as the estimated net realisable value was lower than cost.