

NOTES

FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

24. OPERATIONAL COST

	(₹ Millions)	
	Mar-18	Mar-17 (Restated)
a) Media content		
Opening - Inventory	16,308	12,992
- Under production - programs	644	178
Add: Amortisation of acquired inventory #	20,308	18,805
Add: Production expenses	12,580	11,204
Less: Closing - Inventory	24,228	16,308
- Under production - programs	2,041	644
	23,571	26,227
b) Telecast and technical cost	1,704	1,530
Total (a+b)	25,275	27,757

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.