

Annual Report 2017/2018

Promoting innovation through effective regulation

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ICT Observatory









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EXECUTIVE SUMMARY FOR ANNUAL REPORT 2017-2018

During the reporting year, the Authority endeavoured to meet the demands of its key constituents both on the operational front and with strategic projects to move forward on the continuum of regulation in the face of the challenges posed by technological convergence.

As such Rodrigues and Agalega came under the spotlight as places where the digital divide needed to be addressed both in terms of improved capacity and speed of Internet for Rodrigues and whilst for Agalega it was the provision of Internet itself. Both projects were possible under the Universal Service Fund. The USF managed by the Authority is founded on the principle of Universal Access to ensure democratization of ICTs. It was in the same spirit that in Mauritius and Rodrigues more citizens were empowered across 99 locations with personal computers under the Public Internet Access Points (PIAP) thanks to the funding from the Authority.

Universal access was again the spotlight during the workshops co-hosted by the Authority which brought together representatives from other ICT regulators in the Southern African Development Community (SADC) and local and international delegates. The Authority co-hosted two workshops of the Communications Regulators' Association of Southern Africa (CRASA) which addressed Reaching the Unserved and Bridging the Gender Gap.

After years of negotiation a breakthrough was reached for the allocation and assignments in the 700 MHz to 800 MHz bands to mobile service providers for more efficient and effective delivery of International Mobile Telecommunication services. The opening of the 700 and 800 MHz bands for mobile services gave operators more market opportunities to exploit the characteristics of this frequency range to come up with innovative services. A historic agreement was signed at the Authority. The ICT Authority and France's Agence Nationale des Fréquences (ANFR) sealed the Digital Terrestrial Television Broadcasting Agreement (DTTB Agreement).

The Forum on Spectrum Management, a regular event of the Commonwealth Telecommunication Organisation which the Authority co-hosted provided an insight into the trends in spectrum and radio frequency issues for ICT regulators and the impending challenges in the context of the World Radio Conference of 2019 when the Radio Regulations treaty are revised.

The exponential consumer demand for popular radiocommunication and telecommunication equipment such as mobile phones and tablets required measures to ease the burden on businesses wishing to import and commercialize such equipment. In December 2017, the Authority issued two Telecommunication Directives to streamline the importation of such equipment without compromising safety standards.

ICT consumers of the information and communication services offered by licensees of the Authority were also given due attention with a dedicated front line service providing information, guidance or handling of grievances. Mobile operators who had submitted tariffs to the Authority strove to come up with innovative packages to encourage consumer take up.

ABRIDGED FINANCIAL STATEMENTS

ΙCTΑ	30.06.2018 12 months Rs	30.06.2017 18 months Rs
STATEMENT OF FINANCIAL POSITION		
Non-current assets	20,015,560	12,052,141
Current assets	1,121,321,581	1,115,445,263
Total assets	1,141,337,141	1,127,497,404
Equity	1,055,917,179	1,082,562,162
Non-current liabilities	15,503,414	14,284,797
Current liabilities	69,916,548	30,650,445
Total Equity and Liabilities	1,141,337,141	1,127,497,404

STATEMENT OF FINANCIAL PERFORMANCE

	30.06.2018	30.06.2017
	12 months	18 months
	Rs	Rs
Revenue - General Fund (Licence Fees)	232,321,609	313,017,378
Revenue - Universal Service Fund	86,699,426	149,958,417
	319,021,035	462,975,795
Other Income	658,365	3,767,720
	319,679,400	466,743,515
Administrative expenses	-93,371,989	-151,802,285
Other expenses	-105,046,398	-126,167,439
Surplus	121,261,013	188,773,791
Transfer to Consolidated Fund	-152,348,343	-150,000,000
	-31,087,330	38,773,791
Split into:	-	-
General Fund	-90,144,460	-73,116,851
Universal Service Fund	59,057,130	111,890,642

MESSAGE FROM CHAIRPERSON OF THE ICT AUTHORITY Mr Mahmad Aleem Bocus

Since its existence, it has been a recurrent annual pattern for the ICT Authority to face new challenges and this year proved to be no different. During the financial year 2017/2018, Board members, Management as well as staff have worked hand in hand to successfully meet these challenges. Both short-term solutions aimed at addressing urgent issues in this financial year as well as medium and long-term measures to address more complex issues were elaborated. One big challenge for the Authority in the forthcoming days is going to be the implementation of the merger of the ICT Authority with the Independent Broadcasting Authority in a context where there are issues are required to be tackled in a more effective and timely manner with a view to facilitating and further enhancing activity in the sector.

Globally, the world continues to see the ICT industry change at a rapid pace. Data consumption has grown astronomically and as such, service providers have to adapt by upgrading their networks to keep up with demand. With the advent and popularity of Over the Top (OTT) services, operators are developing new strategies and finding new ways to diversify their revenue streams. Even though the ICT sector is characterised by ongoing transformation, positive growth within the sector is being maintained. This is reflected in the domestic trend too. The total revenue of the ICT sector increased from Rs 21,970 M in 2016 to Rs 22, 894 M in 2017. Mobile subscription increased from 1,800, 500 in June 2017 to 1,850,500 in June 2018, with an increase of 3% which translates into 146% mobile density penetration . Moreover, broadband services witnessed an increase of 13% from 911,900 subscriptions to 1,026,800 by June 2018. Market indicators also show that the sector increased its level of employment from 15,634 in 2016 to 16,201 in 2017.

Internally, we focused on creating a conducive environment where serenity, mutual respect, commitment and transparency have been the building blocks of our values at work. Additional staff within the Engineering, Legal and Finance departments were recruited and some long serving staff members were also promoted. Directorship at the level of the Engineering and the Finance & Administration Departments was reinstated. The tenure of office of the Senior Procurement officer was restored. All these measures were aimed at implementing our core values whilst in the same breath reinforcing team spirit among all members of staff.

Externally, consumer focus and constant effort towards the achievement of a level playing field among the operators remained our priority. There has been an 18% increase in the number of complaints received and handled by the ICT Authority. 61% of the complaints received at the ICT Authority were in relation to provision of service, in particular, in connection with the migration from Copper Wire to Fibre. Some 19% of the complaints were in relation to Internet-Related matters and 10% of the complaints received pertained to billing issues. Following a tender exercise launched by the Authority, funds from the Universal Service Fund (USF) were applied towards increasing satellite bandwidth capacity between Mauritius and Rodrigues from 163 Mbps to 425 Mbps with a view to improving user experience. Similarly, in the same year, another tender was launched by the Authority to enable people in Agalega, for the first time, to be connected to the Internet via a 10Mbps satellite connection . This too was funded from the USF. The Authority also

released a consultation paper on the opening up of the 700 and 800 Mhz bands to mobile services. In so doing, the Authority fully endorsed its role as a facilitator in making available spectrum resources for operators to be able to deploy new and innovative services while ensuring equitable access to this scarce resource. At the regional level, the Authority in collaboration with the Ministry of Technology, Communication and Innovation hosted two workshops of the Communications Regulators' Association of Southern Africa (CRASA) from 15th to 16th May, 2018 at Le Meridien Hotel, Pointe aux Piments. The workshops addressed the concept of Universal Access and the democratization of access to ICTs.

The ongoing transformation in the ICT sector appears to be evolving in a direction where quality and diversification of services will be key instrumental factors for operators to remain competitive. With the growing popularity of OTTs, new regulatory challenges, will need to be addressed through policy making that strikes the right balance among all stakeholders. On a general note, it is anticipated that the complexity of regulatory issues will grow with the complexity and clustering of services in the ICT sector. In order to handle these complex issues, the regulator will be called upon to deliver more effectively within shorter timeframes; which, in turn, requires a more resilient and adaptive legal and regulatory framework and admittedly a competent, skilful and adequate team for the smooth implementation thereof. This is an essential component of the forthcoming merger exercise.

To conclude, I must place on record my deep appreciation of the dedication and commitment of all Board members and staff of the ICT Authority in their deployment of efforts to make 2017/2018 not only a year of success but also and more importantly a springboard full of promises for the future.

> Mahmad Aleem Bocus Chairperson

MESSAGE FROM SENIOR ADVISOR AND OFFICER-IN-CHARGE

Radhacharan Shakya

An enabling year to bridge digital divide

The year 2017-2018 has been a year which has seen the Authority serving as an enabler on a number of fronts. Of note was the project to bridge the digital divide between mainland Mauritius and the island of Agalega and also the project to enhance Satellite Bandwidth between Mauritius and Rodrigues Island.

In the case of Agalega, the Government of Mauritius wanted to have provided Internet connectivity in ten specific places. Thanks to Long Term Evolution Advanced (LTE-A) technology, the Authority innovated making it possible for Internet connectivity to be deployed all over the island to provide 4G services so that Agalega is today even ahead of many geographical zones in Mauritius. Prior to this project, Agalega only had 2G connectivity with limited access to the Internet.

Quality of service for Internet was an issue in Rodrigues. The Authority went ahead with a project to enhance Backhaul Satellite Connectivity from 163 to 425 Mbps to improve this situation. At the same time, the Authority obtained an undertaking from the service providers that they would also bring in privately owned capacity after one year to increase the total capacity to 850 Mbps. Further, with the expected commissioning of the MARS cable in the near future, abundant Internet bandwidth will be available and Quality of service will be at par with mainland. In the meantime, the 425 Mbps capacity has paved the way towards addressing the Digital Divide between Rodrigues and Mauritius.

A step towards total contribution

One other policy-led initiative enabled by the Authority is the provision of the widespread Internet access to citizens. Personal computers have been installed in 99 locations across Mauritius and Rodrigues with printing facilities. The Authority provided the funding to Mauritius Post and Internet Service Providers (ISPs) for this project known as the Public Internet Access Points (PIAP).

Enhancing spectrum availability for IMT services

At the core of enabling ICTs is the sound management of spectrum, which is a scarce natural resource. The analogue switch-off in June 2015 has enabled availability of 120 MHz spectrum in 700 and 800 MHz bands.

For optimal exploitation of these spectrum bands, a close international coordination between jurisdictions was necessary, which was held with L'Agence nationale des fréquences (ANFR). A protracted dialogue led to a much awaited DTTB agreement which settled issues of potential harmful interference in neighbouring territories. The signature of this

agreement with the L'Agence nationale des fréquences (ANFR) in 2017 has facilitated the possibility of allocation and assignments in the 700 MHz to 800 MHz bands to the mobile service providers to render their International Mobile Telecommunication (IMT) services in more effective and efficient manner.

As these bands are considered to be most efficient for better penetration and wider coverage, this would pave the way to the sector players with a long term perspective in terms of opportunities for a service ecosystem not just for voice services and high speed data but also for forthcoming 5G services, including Internet of Things (IoT) and Machine to Machine Communications (M2M) services with improved Quality of Service (QoS).

Regional Cooperation

During the past year, the Authority has also been gearing up to the next World Radio Conference (WRC) in 2019. WRC is the premier global event when Spectrum – its availability for current and future demand is worked out within an international framework. WRC addresses issues of harmonization and interference across the globe. In the same breath, in 2018, the ICT Authority was one of the hosts for the Spectrum Management Forum of the Commonwealth Telecommunications Organisation (CTO). The Forum provided a valuable platform to deliberate on the position to be expected by the CTO membership. The discussions and debates allowed the Authority to also explore

MESSAGE FROM SENIOR ADVISOR AND OFFICER-IN-CHARGE

Radhacharan Shakya

the best approaches along with engagements on spectrum within the Communications Regulators' Association of Southern Africa (CRASA), which is the association of ICT regulators of the Southern African Development Community (SADC).

Reviving regional ties is something, which the Authority has sought to do during the 2017-2018 period. In May 2018, the Authority hosted two workshops of CRASA where the focus was on bridging the Digital Divide and Reaching the Unserved.

Consumer focus

Parallel to the evolution of technology is the evolution of the ICT consumer whose behaviour becomes ever more complex in terms of the services and technology coming onto the market. The ICT Authority on one level provides a service to ICT consumers should these services be rendered by the Authority's licensees. In the age of convergence, this ICT consumer can appear to be a hybrid whose issues may cross over into avenues of purchase and service use which may also fall outside of the immediate purview of the Authority: such as e-commerce transactions; social media behaviour; Internet governance; Intellectual property issues and personal data protection.

Ease of doing business

The Authority's ongoing business entails delivering Type Approval certificates or clearance for consumers including e-Dealers bringing in radiocommunication or telecommunication equipment into the Republic of Mauritius for sale. The evolution of technology means that the range of such equipment is vast and includes consumer electronics and popular gadgets like smart washing machines and smart watches. To facilitate ease-of-business to entities which are importing for sale goods incorporated with a radio module for commercialisation in Mauritius, the Authority came out with two Directives in December last year. The Telecommunication Directives exempted devices and equipment, which were equipped with Bluetooth and only Wi-Fi / Bluetooth in the low power range of 20 dBm. And this, without compromising on the safety of consumers since the Licensed Dealers are required to comply with international safety and security standards.

Note of gratitude and appreciation

I take this opportunity to extend my gratitude to the Chairman, the Board Members, and the Honourable Minister of Technology, Communication and Innovation for their guidance, support, trust and the confidence showered upon me.

I also extend my thanks to the staff members of the Authority for their commitment to ensure that the Authority delivers on its mandate in the current regulatory framework and together I look forward to the meeting the challenges that innovation in technology, market evolution and public expectations placed on the team of the Authority.

Radhacharan Shakya

Senior Advisor and Officer-in-Charge

CORPORATE GOVERNANCE

PRINCIPLE 1: GOVERNANCE STRUCTURE

The ICT Board

In accordance with the provisions of Section 5 of the ICT Act 2001, the ICT Authority is administered and managed by the ICT Board. The Board gives the broad strategic direction, sets the policies and plans and takes timely decisions to ensure that the Authority delivers its regulatory functions in the most efficient and effective manner. The Board also ensures that the Authority operates within the highest standards of governance and that sound controls are effective in assessing and managing risks.

The Board is assisted and advised by the following sub-committees which are described in more detail under Principle 2:

- Corporate Governance Committee
- Audit Committee
- Universal Service Fund Committee
- Staff and Remuneration Committee
- Radio Frequency Monitoring Unit Committee
- Finance and Tender Committee
- Fast Track Committee

Key Roles and Responsibilities

The Chairperson

The Chairperson presides over the meetings of the ICT Board and ensures that:

- (i) the Board fulfils its duties as spelt out in the ICT Act;
- (ii) the Board meetings are chaired and conducted in an effective manner;
- (iii) the sub-committees set up by the Board function properly and fulfil their respective terms of reference;
- (iv) there exists effective linkage between the Board and the Management.

The Board Secretary

The Board Secretary takes the minutes of proceedings of Board meetings. The Board Secretary ensures that Board papers are provided to Board Members within reasonable time prior to each Board meeting.

The Executive Director

The Executive Director is the Chief Executive Officer of the Authority. The Executive Director attends every meeting of the Board and may take part in deliberations. The Executive Director is not entitled to vote on any question before the Board.

The Executive Director is responsible for the execution of the policy and the control and management of the day-to-day business of the Authority and has the administrative control over all employees of the Authority. The Executive Director delegates such duties and responsibilities, as appropriate, to the departmental Directors.

Code of Ethics

The Code of Ethics as well as the Health and Safety Matters have been incorporated into the Employee Handbook of the Authority under the 'Code of Conduct' section. Under this section, issues involving compliance with the laws, behaviour, respect, confidentiality, corruption, conflict of interest have been addressed.

Health and Safety

As far as health and safety is concerned, the Authority is committed to maintaining a supportive work environment where all employees can reach their full potential. Furthermore, all employees have a right to work in a safe working environment, free of threats, intimidation and physical harm. The Authority promotes a respectful work place environment that is free from any form of harassment, intimidation, bias or discrimination.

Conflict of Interest

With respect to disclosure of interest, the ICT Act provides that a member who has a direct or indirect pecuniary or other interest in a matter being considered or about to be considered by the Board shall forthwith, or as soon as is practicable after the relevant facts have come to his knowledge, disclose on record or in writing the nature of his interests to the Board and shall not –

- (a) be present during any deliberation of the Board with respect to that matter; and
- (b) take part in any decision of the Board with respect to that matter.

Related Party Transactions

The particulars in respect of Related Party Transactions have been disclosed in Note 26 of the Audited Financial Statements of the Authority.

VISION

To play a leading role in the future of ICT in Mauritius contributing to an efficient, competitive and optimally regulated ICT sector.

Corporate Objective Statements

MISSION

- To promote affordable and adequate access to quality ICT services through functional market-driven competition and regulatory principles in a trouble-free Networked Information and Knowledge Society.
- Parliament passed the Information and Communication Technologies Authority Act in late 2001, effectively creating the ICT Authority which has the status of a body corporate.
- Operators who want to start or conduct telecom operations must apply to the ICT Authority for a licence. The ICT Authority is also in charge of the Mauritian numbering plan and allocates number resources to telecom operators.
- With the radio frequency being a limited natural resource, frequencies must be allocated fairly among those who apply. The authority is also empowered to investigate cases of radio interference.
- The ICT Authority has, among other functions, to act as the Controller of Certification Authorities (CCA). The Controller of Certification Authorities as the "Root" Authority certifies the technologies, infrastructure and practices of all the Certification Authorities licensed to issue Digital Signature Certificates.
- · It is also responsible for protecting consumers of telecommunication services.

Professionalism:

to demonstrate high-level professionalism in our day-to-day initiatives in relation to the business of the Authority and achieve continuous self-improvement.

Responsibility:

to speak up and report concerns about the ICT regulatory frameworks and laws, and seek clarification and guidance whenever there is doubt.

Commitment:

to develop the right attitude towards the job we undertake, encourage individual initiative and express our dedication in achieving our objects and function.

Honesty:

to be truthful in all our endeavours, to be honest and straightforward with one another and with our policy makers, communities, licensees, operators and service providers.

Integrity:

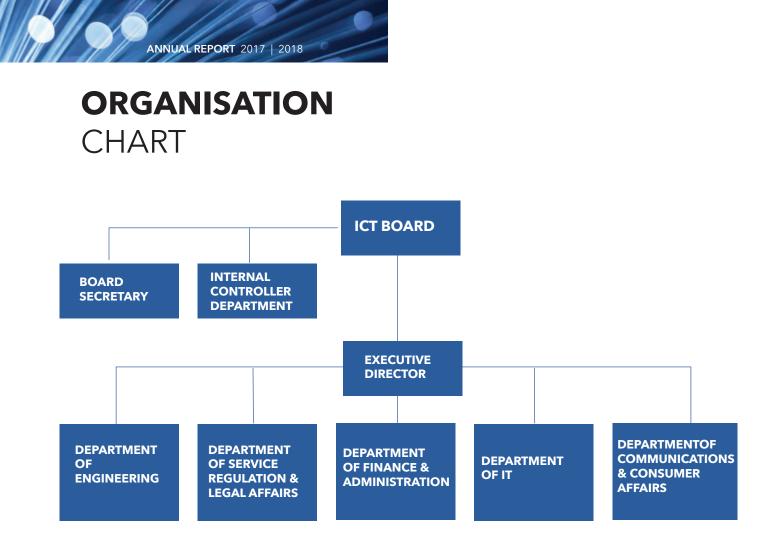
to express what we mean, to deliver what we promise and to stand for what is lawful.

Respect:

to treat one another with dignity and fairness, appreciating the diversity of our workforce and the uniqueness of each employee.

Trust:

to build confidence through framework and open and frank communication.



PRINCIPLE 2: THE STRUCTURE OF THE BOARD AND ITS COMMITTEES

Composition of the ICT Board

As per amendments to the Act in 2016, the ICT Board henceforth, consists of the Chairperson, the Secretary for Home Affairs, one representative of the Ministry of Finance and Economic Development, one representative of the Ministry of Technology, Communication and Innovation, one representative of the Attorney General's Office and four other members appointed by the Minister.

Board Committees

The Board has set up the following sub-committees to advise and recommend upon specific issues:

Corporate Governance Committee

A Corporate Governance Committee has been set up under the ICT Board in order to ensure compliance with the National Code of Corporate Governance for Mauritius (2016).

Composition:

Chairperson	Members
	Mr Sumputh
Mr Bocus	Mr Jadunundun
	Mr Aujayeb

Audit Committee

Composition:

Chairperson	Members
	Mr Aujayeb
Mr Sumpath	Mr Dabidin
	Mr Jadoo

The Audit Committee ensures that the Authority has a proper and effective internal control system. The main objectives of the Audit Committee are to:

- Evaluate the effectiveness of the system of internal controls;
- Identify and assess, through the Internal Controller, important risk areas and ensure that the critical risk areas are being effectively addressed by Management;
- Review internal audit plan to determine that internal audit objectives and goals provide for adequate safeguards and support the Audit Committee's objectives and goals;
- Meet with the internal and external auditors to review audit assignments carried out by them.

Universal Service Fund (USF) Committee

Composition:

Chairperson	Members			
	Mr Jadoo			
Mr Bocus	Mr Ramen			
	Mrs Moorghen			

The USF Management Committee is responsible for the following:

- Advising the management of the Universal Service Fund (USF) at the level of the Authority;
- Recommending to the ICT Board any amendments to be made to the structure and management of the USF, both at the level of the Authority and at national level;
- Dealing with regulations made by the Minister pertaining to the USF;
- Preparation of annual budgets and project plans for the USF as well as financial reporting for submission to the ICT Board.

Staff and Remuneration Committee (SRC)

Composition:

Chairperson	Members		
	Mr Aujayeb		
Mrs Moorghen	Mr Dabidin		
	Mr Jadunundun		

The SRC determines the Authority's general policies regarding remuneration and welfare of staff members and makes appropriate recommendations to the ICT Board.

Radio Frequency Monitoring Unit (RFMU) Committee

Composition:

Chairperson	Members			
	Mr Ramen			
Mr Bocus	Mr Jadunundun			
	Mr Boodhna			

Finance and Tender Committee Composition:

Chairperson	Members
	Mr Boodhna
Mr Dabidin	Mr Jadoo
	Mrs Moorghen

Fast Track Committee

Composition:

Chairperson	Members
Mr Bocus	Mr Aujayeb Mrs Moorghen

In order to deal with some urgent issues in an expeditious manner, the ICT Board has set up a Fast Track Committee comprising the Chairperson and two other Members. The Board has delegated to the Committee the powers to take decisions except those relating to borrowing of money and the granting of licence. The decisions of the Fast Track Committee are subsequently ratified by the ICT Board.

Attendance at Board and Sub-Committee Meetings: July 2017 to June 2018

	From	То	ICT Board	Finance & Tender Committee	USF Management Committee	RFMU	Audit Committee	Staff & Remuneration Committee	Fast Track Committee
No. of Meetings Held			18	9	3	2	3	3	1
Mr. Mahmad Aleem BOCUS (Chairperson of ICT Board)	10/03/ 2017	N/A	18	N/A	3	2	N/A	N/A	1
Mr. Om Kumar DABIDIN	10/03/ 2017	N/A	15	9	N/A	N/A	2	3	N/A
Dr. (Mrs.) Rooba Yanembal MOORGHEN	10/03/ 2017	N/A	16	6	2	N/A	N/A	3	1
Mr. Keerunduth SAMLALL	10/03/ 2017	09/01/ 2018	3	2	1	N/A	1	N/A	N/A
Mr. Luchmyparsad AUJAYEB	10/03/ 2017	N/A	12	N/A	N/A	N/A	2	3	1
Mr. Ramprakash MAUNTHROOA	10/03/ 2017	11/08/ 2017	1	N/A	N/A	N/A	1	N/A	N/A
Mr. Tushyadev JADUNUNDUN	10/03/ 2017	N/A	17	6	N/A	N/A	N/A	3	N/A
Mr. Sanmoogum RAMEN	10/03/ 2017	N/A	14	N/A	1	2	N/A	N/A	N/A
Mr. Oomaduth JADOO	18/08/2 017	N/A	14	4	0	N/A	1	N/A	N/A
Mr. Mahendranath SUMPUTH	29/08 2017	N/A	13	N/A	N/A	N/A	2	N/A	N/A
Mr. Veersingh BOODHNA	09/01/ 2018	N/A	8	1	N/A	1	N/A	N/A	N/A

PRINCIPLE 3: BOARD MEMBER APPOINTMENT PROCEDURES

The appointment of the Members of the Board is as per the provisions of the ICT Act:

The ICT Board consists of -

- (a) a Chairperson appointed by the Prime Minister, after consultation with the Leader of the Opposition;
- (b) the Secretary for Home Affairs;
- (c) a representative of the Ministry responsible for the subject of finance;
- (d) a representative of the Ministry responsible for the subject of information technology and telecommunications;
- (e) a representative of the Attorney-General's Office:
- (f) 4 other members, appointed by the Minister.

Pursuant to their appointment, the Chairperson and the 4 Board Members appointed by the Minister at section (f) above hold office on such terms and conditions as the Prime Minister may determine.

PRINCIPLE 4: BOARD MEMBER PERFORMANCE AND REMUNERATION

In order to ensure optimal performance of the Board Members, information is supplied in a timely manner and in an appropriate form and quality.

As far as remuneration is concerned, in accordance with the ICT Act, the allowances paid to the Chairperson and Board Members are determined by the Prime Minister.

Board Allowances paid from 1 July 2017 to 30 June 2018

Name:	Rs
Mr Mahmad BOCUS	1,236,000
Mr Ramprakash MAUNTHROOA	88,000
Mr Tushyadev JADUNUNDUN	684,000
Mr Om Kumar DABIDIN	743,000
Mr Keerunduth SAMLALL	156,000
Dr (Mrs) Rooba MOORGHEN	828,000
Mr Luchmyparsad AUJAYEB	809,000
Mr Sanmoogum RAMEN	564,000
Mr Oomaduth JADOO	510,000
Mr Mahendranath SUMPUTH	446,000
Mr Veersingh BOODHNA	172,000
TOTAL	6,236,000

Remuneration of Senior Management paid from 1 July 2017 to 30 June 2018

Details	Rs
Executive Director and Departmental Directors	5,350,696

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

The Authority carries out periodic assessment of various risks to which it is exposed in the normal course of its regulatory activities through its Audit Committee.

Credit Risk

The Authority is exposed to credit risk related to the possibility of default by licensees in settling their licence fees. The Authority has set up adequate measures to shield against such risks. The terms and conditions set out in its major licences under the ICT Act 2001 (as amended) provides for licensees to furnish bank guarantees in favour of the Authority. This provision mitigates the credit risk exposure of the Authority with regard to the recoverability of licence fees and the eventuality of material loss of revenue.

Liquidity Risk

This risk refers to the possibility of default by the Authority in meeting its obligations in the eventuality of the unavailability of funds to meet both operational and capital requirements. In order to ensure adequacy of its funds, cash flow forecasts are prepared periodically to identify any likely shortage of funds.

Reputational Risk

In order to mitigate reputational risk in the wake of adverse judgements delivered against the Authority, the Authority is streamlining its regulatory processes in order to minimize its vulnerability to legal suits. In this regard, the Authority is focusing on internal capacity building on legal side.

Confidentiality Breach Risk

As far as confidentiality risk is concerned, all Staff Members of the Authority have to swear/solemnly affirm an oath of confidentiality when taking employment.

Business Disruption Risk

Adequate back up arrangements including off-site servers are in place to ensure that there is minimal business disruption in the event of system failure and that the downtime is kept as low as possible. The Authority has adopted an IT Policy to minimize the risks associated with the IT Security, access, sharing and storage of information.

PRINCIPLE 6: REPORTING WITH INTEGRITY

The Board ensures, and is also satisfied, that the annual report discloses adequately for policies and practices related to ethics and to environmental, social, health and safety issues, as well as governance.

The Board is further satisfied that its financial and non-financial performances have been appropriately disclosed and reported to its relevant stakeholders.

Environmental Considerations

The nature of the Authority's operations has minimal negative impact on environment.

PRINCIPLE 7: AUDIT

Audit

The Authority has an Internal Audit Department which reports directly to the Audit Committee set up by the Board. The Board has also approved the Internal Audit Charter and the Annual Audit Plan.

The Internal Audit performs regular checks in an effective and independent manner on the internal controls and processes in accordance with the established audit plan as well as ad hoc checks as may be deemed appropriate.

Internal Control

Management has designed and implemented an internal control system with a view to safeguarding the assets and data of the Authority as well as to enable the detection/prevention of fraud and irregularities.

The internal control system is reviewed and updated regularly and is monitored by the Audit Committee through the Internal Audit Department.

PRINCIPLE 8: RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

Relations with Key Stakeholders

The key stakeholders of the Authority include its Employees, the policy maker, the licensees and, mainly, the consumers at large.

Public Consultations

The Authority holds consultative processes to ensure that the views of the stakeholders are taken into consideration prior to when it comes to the release of new regulatory initiatives or changes in the current regulatory framework which may impact upon them.

Press Communiqué

The Authority resorts to publishing press communiqués in order to disseminate matters which are of interest and concern to the consumers, in particular, with respect to their safety.

Policy Maker

The presence of the Secretary for Home Affairs from the Prime Minister's Office on the ICT Board provides comfort on the goal congruence and effectiveness of the Authority in policy implementation. Regular meetings are also held at the level of the Prime Minister's Office, which is the policy maker, with the relevant Officers to discuss on various policy and regulatory issues upon which the Authority is called upon to give its views and advice.

PROFILE OF BOARD MEMBERS

Mr Mahmad Aleem Bocus, Chairperson

Mr Mahmad Aleem Bocus was appointed Chairperson of the Information and Communication Technologies Authority (ICT Authority) in March 2017.

He has had a long and multifarious career as a Barrister both in private practice and in the public service where he has worked as Temporary State Counsel and subsequently as District Magistrate and Senior District Magistrate.

> His current appointment as Chairman of the ICT Authority is

his second tenure with the ICT regulator. From August 2002 to January 2006, Mr Bocus had served as Director of Legal Affairs/Board Secretary of the ICT Authority and the Postal Authority. It was a time when many of the cornerstones of the liberalization of the ICT sector were being laid down. Mr Bocus was closely involved in the implementation of the measures for the liberalization of the Telecommunications sector in Mauritius. He participated in the drafting of the National Telecommunications Policy Paper (2004), the preparation of the National Numbering Plan and the National Frequency Allocation Plan.

Mr Bocus holds a Master's Degree in Regulation and Policy (Telecommunications) from the University of the West Indies; a Bachelor of Laws (LLB Hons) from the University of Mauritius; the Barrister's Certificate from the Council of Legal Education, Mauritius; an IGCBP (Internet Governance)' Certificate, Diplo Foundation, Malta; a certificate in 'Advanced Internet Governance Capacity Building Programme (e-Voting and e-Participation'), Diplo Foundation, Malta. He began his career teaching in state secondary schools and also holds a Teacher's Diploma (English and French) from the Mauritius Institute of Education.

Mr Om Kumar Dabidin

Mr Om Kumar Dabidin is Permanent Secretary at the Prime Minister's Office (Home Affairs Division). He was appointed as a Member of the Board of the ICT Authority in March 2017.

Mr Dabidin is presently Chairman of the Gambling Regulatory Authority (GRA). He is a Board member, amongst others, of the following statutory bodies: the Mauritius Ports Authority, the Cargo Handling Corporation Ltd, the Mauritius Oceanography Institute and National Disaster and Risk Reduction Council.

He has a Master's degree in Social Work from the University of Delhi and a Master's degree in Business Administration from the University of Mauritius. He also holds a Bachelor of Arts from the University of Jiwaji, India and a Diploma in Personnel Management from the University of Mauritius.

Mr Dabidin began his career in the civil service first as a Clerical Officer, then as Administrative Officer at the Prime Minister's Office. He is a seasoned public officer having held a number of senior positions over the last two decades across a wide range of Ministries: Finance; Youth and Sports; Agriculture, Food Technology and Natural Resources, Civil Service and Administrative Reforms and Ministry of Environment. He was Acting Permanent Secretary at the Ministry of Health and Quality of Life. Mr Dabidin spearheaded a number of projects in a number of Ministries and contributed to public sector reforms designed at bringing about more effectiveness and efficiency in public sector service delivery and improving the quality of service to citizens. Mr Dabidin was also Secretary of the Public Service Commission and the Disciplined Forces Service Commission. During his time as Acting Principal Assistant Secretary at the Ministry of Arts and Culture, Mr Dabidin was instrumental in bringing about the restructuring of the said Ministry with the advent of new legislations which paved the way for the creation

of entities such as the National Library, the Heritage Fund and the Museum Council. Mr Dabidin, whose career began in education has also pursued his interests in teaching and has been involved with a number of training organisations as lecturer and trainer. Currently he is one of the trainers for the Training Unit at the Ministry of Civil Service and Administrative Reforms (MCSAR). Mr Dabidin has also undertaken training programmes in Rodrigues for the then Mauritius Institute of Public Administration and Management (MIPAM); the University of Technology; the Open University of Mauritius, the University of Mauritius; the Mauritius Employers' Federation, amongst others.

Mr Dabidin was also a consultant for the Industrial and Vocational Training Board (IVTB) and Mauritius Oceanography Institute (MOI) in developing the Human Resource Policy Manuals thereat. Dr (Mrs) Rooba Yanembal Moorghen is the Permanent Secretary of the Ministry of Technology, Communication and Innovation in Mauritius. She is a career Public Officer with more than forty years' experience in the Civil Service of Mauritius. Mrs Moorghen has progressively acquired wide-ranging managerial and technical expertise over the years in sectors relating to public policy, information technology, computerization of government services; health administration, finance; civil service reforms; capacity building and gender and children.

She holds a PhD from the University of Birmingham (UK); a Master's degree in Public Sector Management (Commonwealth Scholarship) University of West Indies,

Dr (Mrs) Rooba Yanembal Moorghen

(Jamaica); a Master's degree in Business Administration, University of Warwick (UK) and a Bachelor of Arts in English and French, University of London (UK). Mrs Moorghen is also a Hubert Humphrey Fellow from the United States and has studied at the Evans School of Public Policy in Washington, USA.

Mr Luchmyparsad Aujayeb

Mr Luchmyparsad Aujayeb holds the post of Assistant Solicitor General at the Attorney General's Office. He was called to the Mauritian Bar in December 1995.

> Mr Aujayeb is a former Senior District Magistrate and has previously worked in the Financial Services sector as Legal Officer at the former MCCB Ltd and Legal Manager at KPMG. Mr Aujayeb has also

worked for Conyers Dill & Pearman, an international law firm in Singapore.

He holds a Bachelor of Laws (LLB Hons) and is a past Chevening Scholar with an LLM (Master of Laws) in International Business Law from Kings College, London. Mr Aujayeb is a member of the Chartered Institute of Arbitrators, London.

He served as Director General of the Independent Commission Against Corruption (ICAC) from December 2014 to December 2015.

Mr Aujayeb was appointed as a member of the ICT Board on 9 March 2017, as Representative of the Attorney General's Office, pursuant to Section 5(3)(e) of the Information and Communication Technologies Act.

Mr Oomaduth Jadoo is currently Permanent Secretary at the Prime Minister's Office (National Development Unit). Mr Jadoo had previously served as Permanent Secretary at the Ministry of Environment, Sustainable Development and Disaster and Beach Management and at the Ministry of Health and Quality of Life.

Mr Jadoo holds a BSc Honours in Chemistry, First Division, University of Delhi, India; a Diploma in Public Administration and Management, University of Mauritius and an MSc in Public Sector Management, University of Technology, Mauritius (2006).

Mr Jadoo began his long career in the public sector as an Education Officer before occupying several positions. Mr Jadoo was also a Labour Inspector at the Ministry of

Mr Oomaduth Jadoo

Labour and Industrial Relations; Administrative Officer at the Ministry of Social Security; Administrative Officer Ministry of Health and Quality of Life; Administrative Officer at the Ministry of Education and Human Resource Development; Acting Principal Assistant Secretary and Principal Assistant Secretary at the Ministry of Environment and Acting Permanent Secretary at the Ministry of Health and Quality of Life.



Mr Tushyadev Jadunundun holds a BA Honours in Sociology and Public Administration from Panjab University, Chandigarh, India.

Mr Jadunundun has a Certificate in Managing front office operations from the American Hotel and Lodging Association's Educational Institute. He also holds an Associated Degree (Partial) in Dean's & Honor's List in Hotel and Restaurant Management from Katherine Gibbs School, New York, United States of America.

Mr Jadunundun has attended high level international events including the Commonwealth Telecommunications Organisation's workshop on Regulating ICTs.

Mr Jadunundun is an advocate of social media, in particular, the way user-generated content can be used to bring about

Mr Tushyadev Jadunundun

transformation social and innovation. In the late 1990s, Mr Jadunundun was one of the grassroot members of the Organizing for America Obama Campaign Fellowship Program.

also held He а number of management positions in the hospitality sector both in Mauritius and the U.S.A.





Mr. Mahendranath Sumputh is currently the Director of SOLATHERM CO. LTD., a post he has held since 1998. Mr Sumputh is also the Chairperson of SOLAFLAG Company Ltd. Mr Sumputh was appointed a member of the Board of the ICT Authority in August 2017.

Mr Sumputh is a member of the Board of Directors of CPIL/IPL/BFSL, (subsidiaries of Landscope). He has also been a member of the Board of Business Parks of Mauritius Limited (BPML Ltd) and the National Transport Corporation.

Mr Sumputh was an Educator for the Ministry of Education and Scientific Research and Adviser in the IMU section of the Ministry of Education and Scientific Research.

Mr Sumputh has been an award winning young entrepreneur many times over. In 2000, he was the winner of the Oscar De La Jeunesse in the field of Youth Mr Sanmoogum Ramen holds a Bachelor's Degree in Information Systems from the University of Cape Town and holds various Microsoft and Cisco Certifications.

Mr Ramen was appointed as a member of the ICT Authority Board in March 2017.

Mr Ramen has wide ranging experience with a proven track record spanning over thirteen years in his capacity as a technical expert and in management in the arenas of information technology, networking and the telecommunications sector.

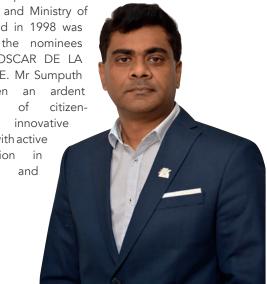
Mr Ramen is an active Cisco Certified Systems Instructor and is engaged and involved in technical training.

He is currently the Head of IT & Telephony in one of the largest BPO companies in Mauritius.

Mr R. Mahendranath Sumputh

Entrepreneurship and Winner of the First Edition of SHELL LIVEWIRE MAURITIUS. In 1999, Mr Sumputh received the Young Entrepreneurs' Award

(Confejes and Ministry of Youth) and in 1998 was one of the nominees for the OSCAR DE LA JEUNESSE. Mr Sumputh has been an of advocate centred innovative projects with active participation in and Mauritius overseas.



Mr Veersingh BOODHNA

Mr Veersingh Boodhna was appointed as Board Member of the ICT Authority on 9 January 2018. Born in Mahebourg, Mr Boodhna holds a BSc (Hons) in Human Resource Management from the University of Technology, Mauritius (UTM) and a Master in Public Policy and Administration from UoM. Mr Boodhna has been working as Assistant Permanent Secretary at the Prime Minister's Office (Home Affairs). He has also worked at the Ombudsperson's Office, the Ministry of Fisheries, the Ministry of Tourism and Leisure, the Ministry of Health and Quality of Life and at the Office of the President of the Republic.

Mr Boodhna has also worked as Deputy Permanent Secretary at the Prime Minister's Office (Home Affairs), the Ministry of Agro-Industry and Food Security and also at the Ministry of Finance and Economic Development.

PROFILE OF SENIOR MANAGEMENT TEAM

Mr Radacharan Shakya, Senior Advisor and Acting Executive Director

Radhacharan Shakya, currently, working as Senior Adviser to the ICT Authority, Government of Mauritius and has also been entrusted with additional responsibility of Acting Executive Director of the Authority. He is an officer of Indian Telecom Services (an Organized Service Cadre of Government of India) on deputation to the ICT Authority since December 2016 under bilateral Government-to-Government engagement. He is an Engineer having Bachelor degree from Maulana Azad National Institute of Technology, Bhopal India and a specialization in Database Management Systems from NIIT, Mumbai India

He has a vast experience of over 30 years playing various roles relating to different facets of telecommunications like Planning, administration, management, operation, maintenance, installation, quality assurance, Product evaluation, Manufacturing capacity assessment, Project management, business development and marketing in various capacities. To name a few assignments, Director (Internet Monitoring System), DoT HQ, Director (Security) DoT HQ, Director (Vigilance & Telecom Monitoring), Mumbai, Director (Telecom Enforcement, Research & Monitoring), Madhya Pradesh, Bhopal, Director (Quality Assurance), Central Zone, Hyderabad and Deputy General Manager, Kalyan.



While working in Department of Telecommunications, Government of India, he has played a key role in policy formulation and regulatory framework for providing communication assistance to law enforcement agencies, rolling out Centralized Monitoring System, a national security project to automate the process of Lawful Interception and Monitoring, rolling out Secure and Dedicated Communication Network for Intra-Governmental classified communications. He had drafted many Standard Operating Procedures, Rules, Instructions and Guidelines relating to Security of Communication network, Lawful Interception & Monitoring, Curtailing Spoofed Calls, Curbing importation of fake and non-genuine mobile phones.

He has been a visiting faculty to National Law Institute University, Bhopal, National Law School of India University, Bengaluru, National Telecommunications Institute for Policy Research, Innovation and Training, Ghaziabad and many academies of Enforcement Agencies. He is also a Guest speaker for Data Security Council of India, Associated Chambers of Commerce of India, Cellular Operators Association of India and Internet Service Providers Association of India among others.

He has been part of many bilateral and multilateral international delegations / dialogues of Indian Government He is recipient of several awards for 'Excellence in Public Services' from public institutions, social and industrial organizations.



Mr Harish Bhoolah, FCCA

Director of Finance and Administration

Harish Bhoolah, Chartered Certified Accountant joined the Authority as Director of Finance and Administration in 2002. Mr Bhoolah is a Fellow of the Association of Chartered Certified Accountants and holds an Executive MBA from European Business School. Before joining the Authority, Mr Bhoolah worked for more than eight years at Kemp Chatteris - Deloitte and Touche as supervisor and for two years as Accountant at Ireland Blyth Ltd.

PROFILE OF SENIOR MANAGEMENT TEAM

Mr Trilok Dabeesing, MSc Computer Science, DEA

Electronique - Director of IT

Trilok Dabeesing holds a Masters in Computer Science from the George Washington University, U.S.A, as well as a "Diplome D'Etudes Approfondies" in electronics from University of Lille, France. He joined the Authority as Manager of IT in October 2003 and was appointed as Director of the IT Department in August 2009. He was formerly the Head of Engineering Services from 1995 to 2003 at the Mauritius College of the Air.





Mr Jérôme Louis, B Eng (Hons), M Tel Eng, MRP (Telecom), C Eng, MIET, MIEEE, RPEM - Director of Engineering

Jerome Louis, Chartered Engineer of the UK Engineering Council holds a Masters in Regulation and Policy (Telecommunications) from the University of West Indies, Trinidad and Tobago, a Masters in Telecommunications Engineering from University of Melbourne, Australia, as well as a BEng (Hons) from the University of Mauritius. He joined the Authority as Trainee Engineer in February 2003 and was appointed Manager – Engineering and Licensing Department in July 2003. He was appointed Director of Engineering in December 2004.

STATEMENT OF BOARD'S RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The ICT Board is responsible for the preparation of the financial statements for each financial year, which gives a true and fair view of the financial position of the Authority, its income and expenditure, and its cash flows. In preparing those financial statements, the Board:

- selects suitable accounting policies and then apply them consistently;
- makes judgements and estimates that are reasonable and prudent;
- states whether applicable accounting standards i.e. the International Public Sector Accounting Standards ('IPSAS') have been followed, and explained in the financial statements;
- prepares the financial statements on the going concern basis; and
- prepares the financial statements in accordance with the Statutory Bodies (Accounts and Audit) Act 1972.

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority. The Board is also responsible for safeguarding the assets of the Authority, designing, implementing and maintaining effective internal controls relevant for the preparation and presentation of financial statements that are free from material misstatements.

The going concern basis has been adopted in preparing the financial statements. The Members have no reason to believe that the Authority will not be a going concern in the year ahead based on forecasts and available cash resources. These financial statements support the viability of the Authority.

The Board confirms that the Authority has complied with the above requirements and the relevant statutes in so far as they relate to the preparation of the financial statements.

Mr V. BOODHNA Board Member

Mr D.C. NG SUI WA Chairperson

STATEMENT OF COMPLIANCE

We, Board Members of the Information and Communication Technologies Authority, confirm that to the best of our knowledge that the Information and Communication Technologies Authority has complied with all its obligations and requirements under the Code of Corporate Governance, wherever applicable.

Mr V. BOODHNA Board Member

Mr D.C. NG SUI WA Chairperson

SOCIAL REGULATION

SOCIAL REGULATION

Introduction

Over the past two decades, the scope of Information and Communication Technologies (ICTs) has broadened with the advances in technology and the various market developments along with convergence which have taken place. Thus, "Universal Service" and "Universal Access" which describe the level of people's ICT or digital inclusion has also been widened.

According to the International Telecommunication Union (ITU), Universal Service (US) means that every household or individual in a country has the opportunity for telephone service. Universal Access (UA) means that everyone in a community can gain access to a publicly available telephone, although not necessarily in their homes and today, it is increasingly being re-conceptualised to include basic broadband access.

Hence, the notion of 'Universal Service/Access' has been adopted as a policy goal in many countries; hinging on the target of achieving telecommunication development that is Available, Accessible and Affordable, the three A's, which are critical for services and networks to be universal. In addition, increasingly "awareness" and "ability" are becoming central tenets of universality as internet and broadband services are included in the scope of Universal Service/Access.

Initiatives to Bridge digital divide through Universal Service Fund Projects

The Information and Communication Technologies Authority (ICTA) has the statutory duty, under sections 18 (1) (w), and 21 (1) of the Information and Communication Technologies Act 2001, to establish and manage a Universal Service Fund (USF). The fund was set up in October 2008 under the Information and Communication Technologies (Universal Service Fund) Regulations 2008 and its basis, was established as a principle under section 16(a) of the Information and Communications Technologies Act 2001. The licensed public operators offering incoming voice services (ILD) and/or roaming services (PLMN) are currently the ones contributing to the Fund.

USF used for the Rodrigues Satellite Bandwidth Project, 2017

On 28th July 2017, the ICT Authority issued an Open International Bidding exercise bearing reference CPB/35/2017 for the Procurement of Satellite Bandwidth Services between mainland Mauritius and the Island of Rodrigues within the Republic of Mauritius on 28 July 2017.

As such, holders of Networking Services Provider (National) [B.01] licence, or of a Public Switch (fixed) Telephone Network [C.02] licence (PSTN), were invited to submit their respective bids for the acquisition of dedicated satellite bandwidth capacity of 425 Mbps (Download: 325 Mbps / Upload: 100 Mbps).

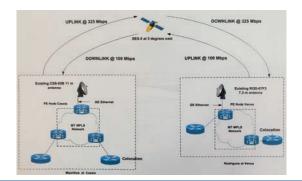
The bandwidth acquired was for the supply and support of services such as data, voice, video and Internet services including IP-based services between Mauritius and the island of Rodrigues.

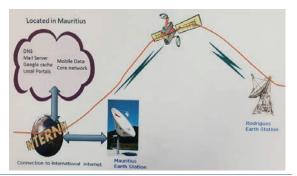
Prior to this tender exercise, the island of Rodrigues was connected to mainland Mauritius through both the privately owned satellite bandwidth capacity of operators, and the dedicated satellite bandwidth capacity acquired by the Authority in 2012 under the USF, whereby the satellite bandwidth capacity acquired under the USF was only 163 Mbps.

On 17th November 2017, Mauritius Telecom Ltd (MT) was designated the Universal Service Provider in accordance with Regulation 7 (a) of the ICT (USF) Regulations 2008.

As such, on 4th January 2018, the ICT Authority signed an agreement with Mauritius Telecom, for the provision of satellite bandwidth capacity of 425 Mbps between Mauritius and Rodrigues for a duration of 30 months, that is, until 6th July 2020.

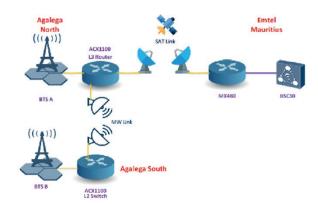
The satellite bandwidth capacity of 425 Mbps has been fully allocated to various stakeholders in Rodrigues and as of date, Rodrigues is witnessing a much better internet user experience as compared to the preceding years.





USF used for connectivity in Agalega

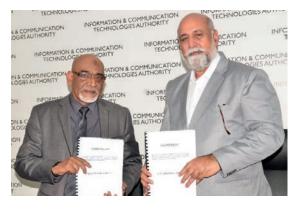
The Agalega project is in line with the Government's vision to give access to Internet connectivity to Agalega. In the budget speech of 2017-2018, it was mentioned that 'some 10 Mbps of satellite bandwidth capacity will be made available in Agalega shortly.' Furthermore, during the budget speech of 2018-2019, the Honourable Prime Minister mentioned at Paragraph 256 that 'as regards Agalega, I am making a historic announcement. For the first time, the inhabitants will, as from September 2018, have Internet connectivity through satellite bandwidth.'



In light of this, the Authority has worked strenuously to achieve the goal of connecting the people of Agalega to the Internet. On 22nd December 2017, a tender exercise was launched inviting submissions from holders of both a Public Land Mobile Network (PLMN) Licence C.03, and an Internet Service Licence (C.08) to:

- (a) provide Internet connectivity at 10 locations,
- (b) setup a public Internet access corner,
- (c) set up a Public Land Mobile Network, and (d) support the above services through a 10 Mbps of
- satellite bandwidth between Agalega.

On 23rd March 2018, Emtel Ltd was designated the Universal Service Provider in accordance with Regulation 7 (a) of the ICT (USF) Regulations 2008 and a contract was signed between both parties on 22nd May 2018.



Mr Mahmad Aleem BOCUS with Mr Rajvardhan Singh BHULLAR, signing the agreement designating Emtel Ltd as the Universal Service Provider.

(a) provide Internet connectivity using LTE Advanced technology at the following locations:

Building	Location	Internet Connectivity
MEDCO Agalega Lower Secondary School	Village Vingt-Cinq	≥ 1Mbps
Jacques Le Chartier Government School	Village Vingt-Cinq	≥ 1Mbps
Administrative Centre	Village Vingt-Cinq	≥ 1Mbps
Hospital	Village Vingt-Cinq	≥ 1Mbps
Police Station	Village Vingt-Cinq	≥ 1Mbps
Resident Manager's Quarters	Village Vingt-Cinq	≥ 1Mbps
New Conference Hall	Village Vingt-Cinq	≥ 512 Kbps
National Coast Guard	La Fourche	≥ 1Mbps
Fire Services	La Fourche	≥ 512 Kbps
Agalega South Government School	Ste Rita	≥ 1Mbps

(b) set up a Public Internet Access Corner with a minimum of five (5) computers at J. Le Chartier Government School with an Internet connection of at least 1 Mbps,

(c) set up a Public Land Mobile Network covering both Islands of Agalega (North and South) using LTE Advanced technology to provide the services mentioned at (a) & (b) above.

(d) Provide satellite bandwidth capacity of 10 Mbps (7Mbps downlink and 3Mbps uplink) between mainland Mauritius and the Islands of Agalega.

As such, the above-listed services have been made operational by Emtel Ltd on 7th September 2018 thus ensuring that the inhabitants of Agalega are connected to the Internet for the first time ever.

The whole project, which is for a duration of 3 years, is fully funded under the Universal Service Fund of the Authority.

The Public Internet Access Points - a policy-led initiative

In line with the Government's declared policy to improve public access to ICT services including Internet services, the Government had appointed Mauritius Post Ltd to implement the Public Internet Access Points (PIAP) project. The ICT Authority was required to provide funding for the project.

Widespread Internet Access to Citizens

The PIAP project consists of providing Internet access to the public through personal computers installed in some 99 post offices in Mauritius and in Rodrigues. Additionally, printing facilities are available to users. Members of the public benefit from the assistance of officers who provide guidance on the use of Internet-based services. Users may surf on the Internet, use online Government services and print their required documents.

These services are being offered free of charge to vulnerable groups such as the elderly, those faced with physical disability challenges and the unemployed.

The table below shows the resources funded by the ICT Authority to ensure the provision of a streamlined PIAP service:

			Officers	
	Computers	Printers	IT Assistants	IT Officers
Mauritius	114	100	134	5
Rodrigues	6	5	8	1
Total	120	105	142	6

Project Monitoring

The project is supervised by a Monitoring Committee chaired by the National Computer Board with representatives from the ICT Authority, Mauritius Post Ltd and the Ministry of Technology, Communication and Innovation.

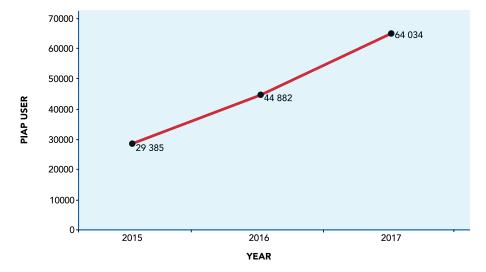
Despite the coming into operation of Wi-Fi spots in several post offices, the PIAP project is still being used for the following reasons:

- a) personal assistance to users of Internet services;
- b) many users still do not have a smartphone; and,
- c) provision of printing facilities.

Resources

The facilities availed by the PIAP have been widely used in Mauritius and Rodrigues. Users of PIAP service in Mauritius and Rodrigues are as illustrated below:

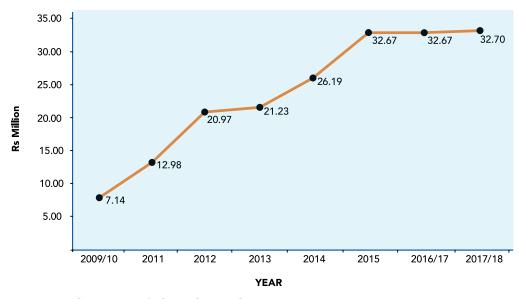
	2015	2016	2017
Mauritius	27,971	43,258	62,562
Rodrigues	1,414	1,624	1,472
Total	29,385	44,882	64,034



The chart below depicts the growth in the number of users over the past 3 years:

Based upon the usage trend recorded in 2018, it is estimated that the number of users may exceed 70,000.

In line with the decision of the Government, the PIAP project is being funded from the General Fund of the ICT Authority. Indicatively, as from the year 2010 and onwards, the Authority has devoted a significant amount out of its financial resources towards meeting the cost of this project including, inter-alia, Internet connectivity and payroll.



Funding of the PIAP Project by the ICT Authority is depicted below:

Contribution into the Consolidated Fund

The ICT Act 2001 (as amended) provides that any surplus in the General Fund shall be paid into the Consolidated Fund. Accordingly, on an annual basis, the ICT Authority has been making regular contributions into the Consolidated Fund. An amount Rs 40 million was thus been paid over several years.

In the year 2016/17, along with the usual payment of Rs 40 million, pursuant to the request of the Ministry of Finance and Economic Development, an additional amount of Rs 150 million was also paid into the Consolidated Fund thereby giving a total contribution of Rs 190 million.

Amendments to ICT Act 2001

On 7th July 2017, the Financial (Miscellaneous Provisions) Bill brought an amendment to section 20 of the ICT Act 2001 (as amended) as follows:-

The Information and Communication Technologies Act is amended in section 20:

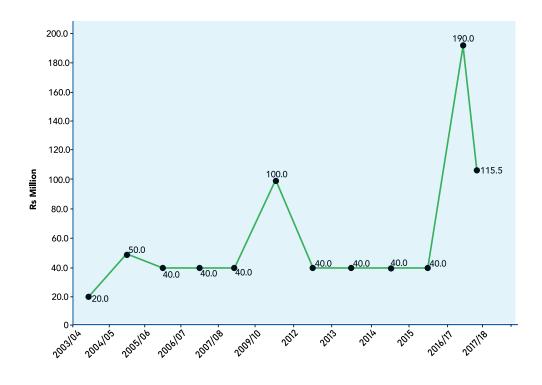
(a) in subsection (1)(b), by repealing subparagraph (ii) and replacing it by the following subparagraph:

(ii) shall be transferred, not later than 31^{st} October after the end of every financial year, to the Consolidated Fund –

- (A) 85 per cent of the surplus money not required for the purpose of subparagraph (i); and
- (B) any balance in excess of 50 million rupees, if any, after the transfer made under sub subparagraph (A).
- (b) by inserting, after subsection (1), the following new subsection -

(1A) There shall be transferred from the General Fund, not later than 31 October 2017, to the Consolidated Fund, 50 per cent of any balance in respect of the financial year 2016-2017.

Consequent to this amendment, the Authority has remitted an amount of Rs 115.5 million in 2017/18, to the Consolidated Fund:



Providing a consumer-centric support

Social regulation is partly addressed by the Authority with an ongoing service to consumers of information and communication services (ICS) providing guidance to members of the public dropping in to file complaints or seek information on a host of categories of complaints and queries.

In addition, the Authority is also one of the agencies on the Citizens Support Unit portal set up by the Government. This is one more way that the Authority contributes to being citizen-focused.

During the period in question, the Authority undertook two important USF projects and improvements were brought to the Public Internet Access Point (PIAP) projects.

Services offered to consumers

Technological evolution and the availability of a wider range of services marketed by service providers means that National Regulatory Authorities are continually faced with new challenges when addressing consumer issues.

Section 18 (o) of the ICT Act 2001 (as amended) provides for the Authority to entertain complaints from consumers in relation to any Information and Communication Service (ICS).



Consumer Support at the ICT Authority

These complaints provide a snapshot of how consumers are faring in a liberalized market and the kinds of issues which may prevail at a particular time.

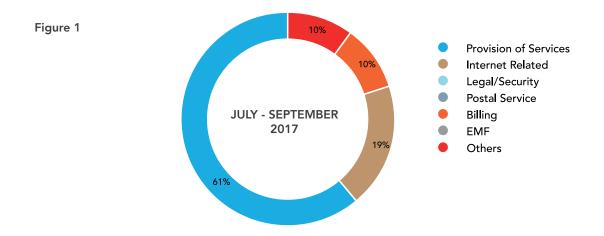
In terms of the service which ICT consumers may expect from the Authority, is guidance in how to make a complaint in order to empower the citizen to use available channels to resolve their complaints directly via their service providers; the Authority will also take action in line with its complaints mechanism.

The Authority endeavours to address this in as fair handed and timely a manner as possible. In particular, the Authority adopts an approach whereby consumers are encouraged to be aware that they have rights but also responsibilities when they subscribe to a service.

The complaints handled at the Authority are those pertaining to licensed operators. In addition, the Authority also receives complaints and requests for information about a host of issues, which may not be within its purview and may not be within the mandate of the Authority to take action.

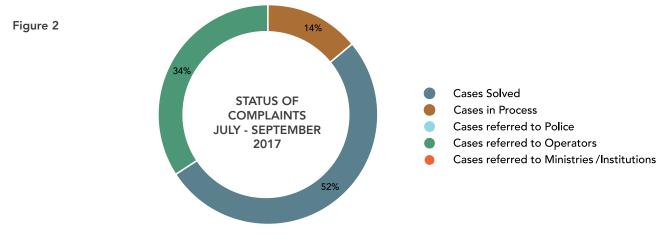
The charts below provide an overview as to the number of complaints handled by the Authority under different categories such as billing, customer care and provision of service, online-related transactions and social media. These charts are generated from the Complaints Register which the Authority maintains to monitor complaints channelled to it by the public.

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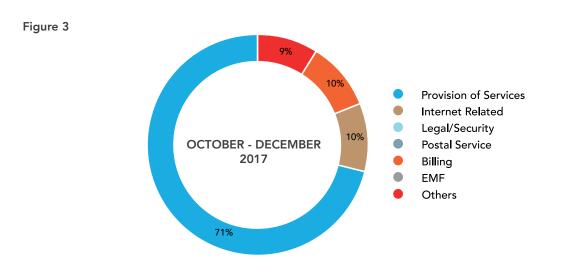


Categories of complaints:	Number of complaints per category
Billing	5
EMF	0
Internet Related	9
Legal/Security	0
Provision of Services	30
Postal Services	0
Others	5
Total	49

For the period July 2017 to September 2017, 61% of the complaints which the ICT Authority received were in relation to Provision of Service, in particular, in connection with the migration from Copper Wire to Fibre. Some 19% of the complaints are in relation to Internet-Related matters, that is transactions and behaviour online. The third most prominent category of complaints received by the ICT Authority pertains to the category of Billing, representing 10% of the number of complaints received.

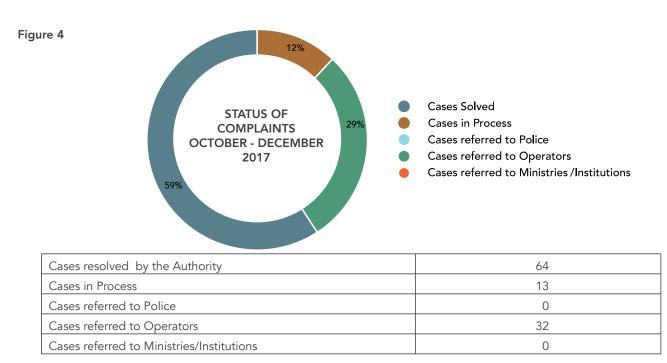


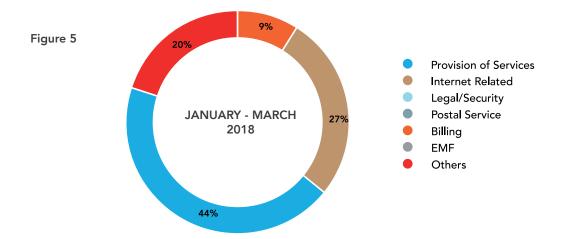
Cases resolved by the Authority	53
Cases in Process	14
Cases referred to Police	0
Cases referred to Operators	35
Cases referred to Ministries/Institutions	0



Categories of complaints:	Number of complaints per category
Billing	6
EMF	0
Internet Related	6
Legal/Security	0
Provision of Services	41
Postal Services	0
Others	5
Total	58

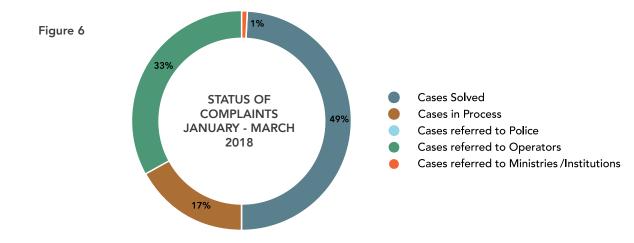
There has been an 18% increase in the number of complaints received by the ICT Authority for the period October 2017 to December 2017 in contrast to the period July 2017 to September 2017 respectively. Provision of Services tops the list for the majority of complaints obtained standing at 71%. It is however, noted that there is a decrease in the Internet-Related complaints for the said quarter with only 10% received in contrast to 19% for the July 2017 to September 2017 period. It can be further observed that there is a status quo in the Billing category where the same percentage stood at 10%.



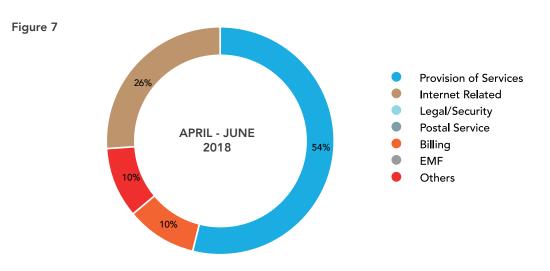


Categories of complaints:	Number of complaints per category
Billing	4
EMF	0
Internet Related	12
Legal/Security	0
Provision of Services	20
Postal Services	0
Others	9
Total	45

A total number of 45 complaints have been received for the period January to March 2018, with the Provision of Services being the highest in number at 44%. However, in contrast to the quarter October 2018 to December 2018, a significant decrease in percentage may be observed. The data collected for the said quarter are atypical in comparison to the previous quarter where an increase of 17 % in 'Internet Related' complaints cam be seen. Some 20% of in the Others category have also been noted, depicting an increase of 10% in contrast to the period October 2018 to December 2018 accordingly.



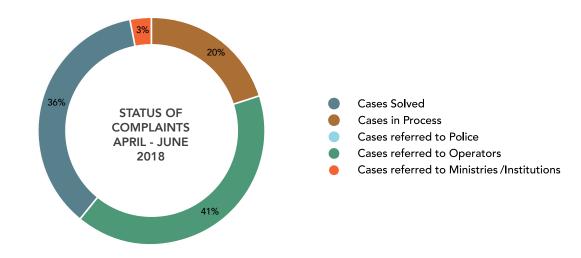
Cases resolved by the Authority	37
Cases in Process	13
Cases referred to Police	0
Cases referred to Operators	25
Cases referred to Ministries/Institutions	1



Categories of complaints:	Number of complaints per category
Billing	4
EMF	0
Internet Related	10
Legal/Security	0
Provision of Services	21
Postal Services	0
Others	4
Total	39

It can be observed that a total number of 39 complaints have been registered at the ICT Authority for the period April 2018 to June 2018, showcasing a decline in contrast to the previous quarter. 54% of the number of cases received for the said quarter are related to Provision of Service. The categories of Billing and Others amount each to 10% of the types of complaints filed at the Authority. The Internet-Related category of complaints represents 26%, which is practically showing the same percentage as the previous quarter.

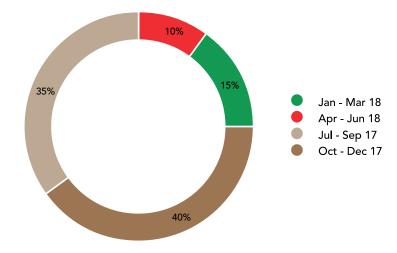
Figure 8



Cases resolved by the Authority	25
Cases in Process	14
Cases referred to Police	0
Cases referred to Operators	28
Cases referred to Ministries/Institutions	2

Complaints on Citizen Support Unit (CSU) Portal for the Period July 2017 – June 2018

Complaints on Citizen Support Unit (CSU) Portal referred to ICT Authority					
Period Number					
Jul - Sep 17	7				
Oct - Dec 17	8				
Jan - Mar 18	3				
Apr - Jun 18	2				



e-Government initiatives also saw the launch of the Citizen Support Unit – the Government Portal. The ICT Authority is one of the stakeholders on the portal. The Authority is one of the public institutions listed on the CSP. The Authority has integrated the CSP mechanism into its complaints handling mechanism to further serve the interests of consumers who want ever shorter timeframes in complaints resolution. The chart above shows the number of tickets handled by the Authority during the financial year in question.

ICT OBSERVATORY

ICT OBSERVATORY

ICT indicators provide a compass for inputs to the policy maker

The Authority has a number of obligations under the ICT Act (2001 as amended) to produce surveys and reports. As part of endeavours to meet these obligations, an ICT Observatory was set up in 2009.

The Observatory as its name implies, gathers and compiles data and acts as a focal point for the provision of accurate core ICT indicators. The data is collected and released periodically as set out in the Statistical Calendar below.

Such data enables the Authority to provide information and advice to the policy maker to track the progress of the ICT sector in Mauritius and scan regulatory trends to facilitate decision making based on empirical evidence. The information may also be made available in a non-discriminatory manner to the relevant stakeholders. In addition, the data, ICT indicators may also be used to benchmark with international trends.

Statistical Release Calendar

	NAME OF QUESTIONNAIRE	ADDRESSED TO	PERIODICITY	COLLECTION PERIOD	DATA PUBLISHED
1	Quarterly Data Collection Forms	All Operators	Quarterly	March, June, September, December	Annually
2	Interconnection with ILD Operators	Fixed / Mobile Access Providers	Quarterly	March, June, September, December	Submitted upon formal request
3	Breakdown Internet Subscribers by Advertised Speed	ISP OPERATORS	Quarterly	March, June, September, December	Submitted upon formal request

Basic Indicators	JAN - DEC 2017	JAN - JUN 2018
Fixed Line Subscribers (Business & Residential)	413,100	421,400
Mobile Cellular Subscriptions (Post-paid & pre-paid)	1,839,500	1,850,500
Number of Internet Subscriptions (Fixed Access Network & Mobile Access Network)	1,248,000	1,283,400
Total Broadband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	991,900	1,026,800
Total Narrowband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	256,100	256,600
FTTH	198,500	215,700

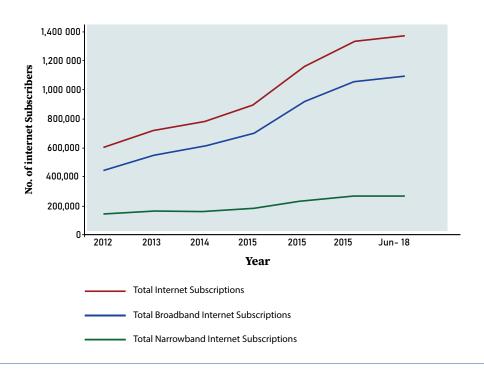
Key Indicators

Basic Indicators	June 2017	June 2018	% Increase/ Decrease
Fixed line subscriptions	401,600	421,400	5
Fixed Line Population Penetration Rate	32	33	5
Mobile cellular subscriptions	1,800,500	1,850,500	3
Mobile Penetration Rate	142	146	3
Total internet subscriptions	1,139,800	1,283,400	13
Internet Population Penetration Rate	90	101	13
Total Broadband Internet Subscriptions	911,900	1,026,800	13
Broadband Internet Population Penetration Rate	72	81	13
Total Narrowband Internet Subscriptions	227,900	256,600	13
Narrowband Internet Population Penetration Rate	18	20	13

FTTH	186,600	215,700	16
FTTH Population Penetration Rate	15	17	16

	2012	2013	2014	2015	2016	2017	Jun-18
Total Internet Subscriptions	568,700	680,700	735,000	840,900	1,090,300	1,248,000	1,283,400
Total Broadband Internet Subscriptions	423,200	520,100	579,000	661,600	863,400	991,900	1,026,800
Total Narrowband Internet Subscriptions	145,500	160,600	156,000	179,300	226,900	256,100	256,600







MARKETING & COMMUNICATION

MARKETING & COMMUNICATION

Background

Communication is a process which supports the engagement of the Authority with its stakeholders. This section provides an overview of such engagement, including the DTTB agreement and the workshops hosted on behalf of the Communications Regulators' Association of Southern Africa (CRASA).

DTTB Agreement between ICT Authority and ANFR

A signature ceremony was held at the ICT Authority on Wednesday 25th October 2017 during which the ICT Authority and France's Agence Nationale des Fréquences (ANFR) sealed the Digital Terrestrial Television Broadcasting Agreement (DTTB Agreement).

In reaching the agreement, the ICT Authority has addressed the needs of mobile service providers, the requirements of the broadcasting sector and the coordination requirements of neighbouring countries as well as anticipate technological evolution.



Mr Cédric PERROS, Head of Cross Border Agreement Negotiations, ANFR with Mr R.SHAKYA of the ICT Authority

The process of spectrum refarming and coordination to reallocate frequencies in the 694-862 MHz band is expected to be completed by 2019. Mobile operators will then be able to deploy new services with the opening of the said band.

The DTTB agreement is the result of a wider process of coordination and planning amongst the various players emanating from the 2012 and 2015 World Radio Conferences of the International Telecommunication Union (ITU).

The ITU advocates the strategic use of digital dividend bands to spur economic growth. As such, the signature of the DTTB agreement comes at a crucial juncture for the various players offering mobile communication services and for the ICT sector's growth in Mauritius.



Stakeholders discuss the DTTB Agreement in working sessions

Regional Experience Sharing

During the working sessions from 23rd to 25th October, discussions between the ICT Authority and ANFR also centred on interference issues in digital terrestrial television broadcasting reception. Participation of representatives from ICTA, IBA, MCML and mobile operators was enlisted in the discussions which also entailed regional experience sharing

A number of previous coordination meetings have also led to the ratification of the coordination agreement. The DTTB agreement has also been drawn up with a view to ensuring that the Republic of Mauritius and Reunion Island may conveniently share frequencies for DTTB services and mobile services, without any adverse impact on the services in the two jurisdictions.

Brainstorming Session on Digital Economy to mark African Telecommunications Union Day

To commemorate African Telecommunications Union Day on 7th December 2017, a half-day Brainstorming Session was organised at the ICT Authority on the "Development of the Digital Economy and Impact of Services and Applications on Socio-economic Development in Africa". The theme is as prescribed by the Administrative Council of the African Telecommunications Union.

In his message to the Union, the ATU's Secretary General, Mr Abdoulkarim Soumaila, laid emphasis on the tremendous opportunities which a Digital Economy throws up for the continent. Leveraging the Digital Economy for socio-economic gains and ensuring inclusion for citizens underpinned Mr Soumaila's message to the Union.

Presentations made during the brainstorming session at the ICT Authority indeed threw light on the opportunities and measures taken to drive a Digital Economy in Mauritius. The speakers were from the ICT Authority, the Ministry of Technology, Communication and Innovation (MTCI) and the Board of Investment.



Sharing ideas on the opportunities which the Digital Economy presents for the African Continent

The presenters focused on three subthemes prescribed by the ATU: e-business and human capital to leverage on ICT infrastructure; e-business i.e the processes that companies and organisations must adopt over computer mediated networks and e-commerce, the transfer of goods and services online.

Participants who took part came from stakeholder organisations such as the Ministry of Industry, Commerce (Consumer Protection Unit); the Bank of Mauritius; consumer organisations and licensed operators, amongst others. Those present said the session gave them fresh insights into the latest developments in cloud computing, cryptocurrencies and the legal framework pertaining to data protection and cybersecurity, amongst others. Stakeholders also shared their views on the challenges and opportunities which the Digital Economy creates and its inherent capacity to nurture innovation and transform the way businesses and governments operate as well as the way people live.

The outcome of the brainstorming session would be conveyed to the ATU.

ICT Authority hosts CRASA Workshops on Bridging the Digital Divide and Reaching the Unserved

The Information and Communications Technologies Authority in collaboration with the Ministry of Technology, Communication and Innovation hosted two workshops of the Communications Regulators' Association of Southern Africa (CRASA) from the 15-16th May, 2018 at Le Meridien Hotel, Pointe aux Piments. Underpinning the workshops was the concept of Universal Access and democratizing access to ICTs.

The first workshop on 15th May convened by CRASA was on the theme: 'Women in ICT: Bridging the Digital Divide'. Discussion will focus on how the United Nations' Sustainable Goal Number 5 'to achieve gender equality and empower all girls and women' can be achieved in the southern african region. CRASA has recognised the gender imbalance in access and use of the information and communications technologies (ICTs) and the need to bridge the gender digital divide in order to allow girls and women to partake in achievement of social and economic growth in the digital economy.

CRASA is also convening the second workshop on May 16th entitled Reaching the Unserved. The CRASA workshops are being organised in partnership with the Association of Progressive Communications (APC) and the GSMA. Resource persons from the CRASA Secretariat, the GSMA and the APC will be among the speakers.

The workshops are a continuation of a series of discussions regarding achieving universal access and service to ICTs to all citizens of the Southern African Development Community (SADC).

Delegates from CRASA will be joined by local stakeholders and are expected to examine a range of innovations in both regulation and technologies that would bring affordable access to all, especially, the underserved and rural areas. The workshop will, therefore, explore business models that have succeeded in other parts of the world in addressing connectivity gaps.



Delegates in Mauritius and their counterparts during the CRASA Workshops

ICT Authority hosts the first UASC Committee of CRASA

The ICT Authority had the privilege of hosting the first meeting of the Universal Access and Service Committee (UASC) for 2018/19. The UASC, which is a Committee under the Communications Regulators' Association of Southern Africa (CRASA) took place on the 17th to 18th May 2018 at the seat of the Authority itself and was chaired by Ms Nthabiseng Pule, the Convener of the UASC, from Lesotho. The Authority is a member of CRASA which regroups ICT regulators in the Southern African Development Community, (SADC). The ICT Authority had the privilege of hosting the first meeting of the Universal Access and Service Committee (UASC) for 2018/19. The UASC, which is a Committee under the Communications Regulators' Association of Southern Africa (CRASA) took place on the 17th to 18th May 2018 at the seat of the Authority itself and was chaired by Ms Nthabiseng Pule, the Convener of the UASC, from Lesotho. The Authority content of the UASC, from Lesotho at the seat of the Authority is a member of CRASA which is a Committee under the Communications Regulators' Association of Southern Africa (CRASA) took place on the 17th to 18th May 2018 at the seat of the Authority itself and was chaired by Ms Nthabiseng Pule, the Convener of the UASC, from Lesotho. The Authority is a member of CRASA which regroups ICT regulators in the Southern African Development Community, (SADC).



Universal Access Service Committee meeting at the Authority

The meeting was attended by participants from Lesotho, Botswana, Mauritius, Mozambique, Namibia, Swaziland and South Africa.

Over two days, the UASC Committee focused on discussions and sharing of experiences on initiatives towards achievement universal Broadband in each member state as well as providing the inputs in connection with the SADC Broadband Targets which were approved by the SADC Ministers responsible for Postal, Telecommunications and ICTs and their respective alignment with the 2025 UN Broadband Commission Targets.



Fostering Regional connections- courtesy visit of ARTEC's Director General

The Director General of ARTEC, the regulator for the ICT sector in Madagascar paid a courtesy call on senior management at the ICT Authority on 28th September 2017. Mr Longin Rakotoarivelo was in Mauritius as a member of the Malagasy delegation headed by the country's Minister of Postal Services, Telecommunications and Digital Development. The Malagasy delegation was in Mauritius to participate in the e-learning Africa 2017. The regional conference was held at the Intercontinental Balaclava, from 27-29th September 2018.

Mr Longin RAKOTOARIVELO, ARTEC's Director General, with Mr Radhacharan SHAKYA and Mr Ramchurn CHATOO, of ICT Authority

Courtesy Call of ARTEC's Chairman in May

The Chairman of ARTEC, the ICT regulatory body of Madagascar paid a courtesy call on the Chairman of the ICT Authority, Mr Mahmad Bocus on 11 May 2018. Mr Jean Andriamaro Rakotomalala also met with Mr Radhacharan Shakya, the Acting Executive Director of the Authority. Discussions centred on the need for a partnership agreement to be established between the two organisations and for linkages to be set up.

Mr Rakotomalala spoke about the project on tariff within the Indian Ocean Commission membership. A number of the ICT regulators in the IOC had been in talks on the project during the FRATEL seminar which took place in Antananarivo on 25 and 26 April 2018. It was understood that the discussions on this project would be taken up during a visit which a delegation from the ICT Authority would have undertaken to the Malagasy capital at a later stage.



The Chairman of the ICT Authority, Mr Mahmad Aleem BOCUS with Mr Jean Andriamaro RAKOTOMALALA and Mr Radhacharan SHAKYA discussing the regional outlook.

Public Notices and Communiqués

The Documentation unit also keep track of press adverts, notices and communiqué that are given publicity on the local press.

In compliance to section 24 of the Information and Communication Technologies Authority Act 2001 (as amended), the Authority shall give public notification for all applications of licences it has received.

In line with the above provision of law, during the accounting period 1st July 2017 to 30th June 2018, the ICT Authority has given publicity to the following communiqués and adverts in the local press.

	Communiqués & Notices published during 1st July 2017 to 30th June 2018	
1	Application for Licence	66
2	Public Notice	11
3	Tender Notice	6
4	Vacancy	8
5	Postal – Courrier Licence	6

Documentation Unit

The Documentation Unit exists to provide documentary support to the activities of the Authority. The unit houses a collection of books, reports, magazines, statistics, legislation, extracts of National Assembly debates, press clippings and other materials related to the affairs of the Authority or which are relevant to the field of ICTs. Certain documents published by international organisations such as the International Telecommunications Unit, the Commonwealth Telecommunications Organisation, the African Telecommunications Union and the Southern African Development Community are also kept by the Documentation Unit.

The unit uses an open source integrated library system to keep and maintain materials it receives and as such is digitalized. The PMB-driven system enables organisation of documents into appropriate subject headings with possibility of online access and easy retrieval via an intranet website. During 2017-2018, the entire system has been migrated into PMB 5.0.5, the latest version of the library system, which is more robust and stable for online browsing. So far, the whole system is hosted on a local workstation that served as server on the intranet. A dedicated server has been earmarked for the Documentation Unit where the entire integrated library system and the website will soon be migrated for security reasons. It will also become easier for users at the Authority to access the material.

With the re-organisation of the Authority particularly at corporate level, some 480 documents mostly related to ICT regulation were shifted to the Documentation Unit. They were duly processed and indexed into the system and made available to users. In the course of normal business some 385 documents were added to the stock among which 190 were in digital format. More than 750 press articles were scanned, digitalised and indexed into the system for reference and archiving. Among the articles circulated, 264 articles were directly related to the ICT Authority.

TECHNICAL REGULATION

TECHNICAL REGULATION

Public Consultation on the Digital Dividend following Analogue Switchoff

In June 2018, the Authority launched a public consultation on the Opening of the 700 MHz and 800 MHz bands for

IMT-ADVANCED.

The consultation is a logical action following the analogue switch off in Mauritius on 17 June 2015 which was carried out in line with the commitment taken at the Regional Radio-communication Conference 2006 (RRC-06). At the time of the switch-off, the DTTB plan had already catered for the first digital dividend band, namely the 800 MHz band.

Following the ITU World Radio Conference of 2015, (WRC-15) decision to allocate the 694 – 790 MHz band (700 MHz band) to the Mobile Service, the Authority engaged in coordination meetings with the French Administration in order to reach agreement on a new DTTB plan for both Mauritius and Reunion Island. An agreement to that effect was signed in October 2017.

In accordance with the said plan, all television broadcasting stations have to operate in accordance with the new plan at latest by 30 June 2019. Hence as from that date, television broadcasting in Mauritius will operate only within the 470 – 694 MHz band. Consequently, the 694 – 862 MHz band will be fully allocated to Mobile Services.

In order to facilitate the introduction of LTE in the said frequency bands, the Studio to Transmitter Links, which are currently in operation, will have to be migrated to the Broadcasting band between 470 – 694 MHz. Furthermore the CDMA 2000 network which the Authority considers has a declining customer base, will be required to be switched off. The CDMA 2000 customers would then be migrated to similar services operating in other frequency bands assigned to the operator.

In the context of the above, the Authority released the consultation document to present the current situation in Mauritius and assess the readiness of both the 700 MHz and 800 MHz bands for assignment to mobile operators. This document assesses the conditions for coexistence of the Mobile Service and the adjacent Broadcasting Service within the Mauritian context. The findings made on the basis of a compatibility study made specially for Mauritius is presented together with its limitations.

The findings show that the effect of the Mobile Service on digital broadcasting reception is highly dependent on the technical characteristics of receivers deployed, the use of distribution amplifiers (boosters) and the DTTB received signal levels within the Mauritian territory. Moreover, it is noted that in Mauritius, the installation of television reception systems are rarely done by a professional. As such, the height of the receiving antenna, the type of antenna used, the antenna pointing as well as the cabling installation may all contribute to the interference which a tele viewer may experience due to the coming into operation of an LTE base station in the vicinity of his dwelling.

The consultation paper released in June further considers the different mitigation techniques that may be applied in order to cater for interference caused by an LTE network on digital television reception. These mitigation techniques include the use of filters within the television receive chain, as well as the use of base station filters and reduced transmitter power. This paper also reports on the risk of interference between the Mobile Service using LTE and wireless microphones and other Short Range Devices.

The consultation paper also proposes options and their associated conditions for a cost effective approach to the opening of the frequency bands for Mobile Services.

Licences delivered by the Authority

The volume of applications for engineering licences and for applications for type approval of equipment is shown in the table below. The volume demonstrates the impact of technological evolution as well as industry and consumer demand. The Department of Engineering provides the technical expertise required for a number of these services in particular issuing the Type Approval authorizations for the importation and use of radiocommunication and telecommunication equipment.

Department of Engineering Activities	Number
Ship station Inspections, PMR survey, Interference investigations	182
Type Approval Certificates (excluding request for Clearance)	1568
Base Station Evaluation For EMF safety	185

Licences issued		
Type Description		Number
C.08 Internet Service: To provide internet services to the public. The service providers may either use the put telecommunication network or set up their own last mile from their point of presence to subscriber using any appropriate technology after taking the necessary spectrum licence will applicable.	the	2
E Dealer's Licence: Includes selling, exposing or offering for sale or hire a radio communication or telecommunica apparatus or device.	ition	113
RA02 Aeronautical Base Station (erp equal to or more than 5 W but less than 100 W)		10
RA04 Aircraft Station (maximum aircraft take off weight equal to or more than 14,000 kg)		16
RA05 Aircraft Station (maximum aircraft take off weight more than 3,200 but less than 14,000 kg)		4
RA06 Aircraft Station (maximum aircraft take off weight up to 3,200 kg)		8
RA10 Ship Station		173
RA11 Ship Station (VHF only)		6
RA12 Private Mobile Radio Base Station		38
RA13 Private Mobile Radio (Repeater Station) Licence (where the licensee has been assigned the sha use of frequencies in a private mobile radio network or in a Private Access Mobile Radio Netw	ared /ork)	27
RA16 Earth Station (in a fixed satellite service)		4
RA19 Extended Radio-based Private Network device (ELAN/WLAN beyond 1 Km range and/or l > 20 dBm)	EIRP	27
RA24 Radio Amateur Licence (class B)		4
RA25 Radio Amateur Visitor's Licence		18
RA26 Radio Telemetry System		19
RA27 Low Power Radio Devices		26
RA43 Private Mobile Radio Apparatus (Mobile/Portable Station)		1870
RA44 VSAT/USAT (C, Ku, Ka band operation)		1
RA45 Temporary test licence for frequency usage		1
SPL.1 Network Spectrum Licence (operating in the frequency band below I GHz)		4
SPL.2Network Spectrum Licence (operating in the frequency band equal to or more than 1 GHz less than 3 GHz)		2
SPL.14 Radio-Relay Link Licence (operating in the frequency band below 1 GHz with bandwidth e to or more than 100 KHz)		1
SPL.29Radio-Relay Link Licence (operating in the frequency band equal to or more than 5 GHz but than 8 GHz with bandwidth equal to or more than 28 MHz)		44
SPL.32 Radio-Relay Link Licence (operating in the frequency band equal to or more than 8 GHz but than 10 GHz with bandwidth equal to or more than 7 MHz but less than 14 MHz)		1
SPL.33Radio-Relay Link Licence (operating in the frequency band equal to or more than 8 GHz but than 10 GHz with bandwidth equal to or more than 14 MHz but less than 28 MHz)		2
SPL.34Radio-Relay Link Licence (operating in the frequency band equal to or more than 8 GHz but than 10 GHz with bandwidth equal to or more than 28 MHz)		16
SPL.36Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz bandwidth equal to or more than I MHz but less than 7 MHz)		43
SPL.37Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz bandwidth equal to or more than 7 MHz but less than 14 MHz)		67
SPL.38Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz bandwidth equal to or more than 14 MHz but less than 28 MHz).		300
SPL.39Radio-Relay Link Licence (operating in the frequency band equal to or In9re than 10 GHz bandwidth equal to or more than 28 MHz)	with	67
ТО	TAL	2914

Type Approval

The Department of Engineering provides the technical expertise required for issuing the Type Approval authorizations for the importation and use of radiocommunication and telecommunication equipment.

Type approval of equipment is a procedure whereby the ICT Authority determines, in accordance with its mandate under Section 18 (1) (n) of the ICT Act 2001 (as amended), whether any radiocommunication/ telecommunication equipment is technically fit to operate within the territory of Mauritius. Type approval ensures that all radiocommunication/ telecommunication equipment complies with international standards and at the same time, is safe for the users and does not create any disturbance in terms of harmful interference to other users of telecommunication devices and services.

The introduction of the Telecommunication Directive 2 of 2017 in December 2017 had indeed decreased the number of applications for type approval of consumer electronics, PC peripherals, automotive, sports & fitness equipment. However, it is observed that with technological evolution as well as industry and consumer demand, applications for type approval of other equipment such as Internet of Things (IoT) devices, wireless access equipment (Wi-Fi access points, LTE devices), smartphones, laptop PCs among others are emerging and recurrent.

Telecommunication Directives to Facilitate Business

During the period in question, the Authority brought measures to render its procedures which regulate the importation of telecommunication and radio-communication equipment more business friendly by issuing two Telecommunications Directives. The Directives came into effect from 1 December 2017.

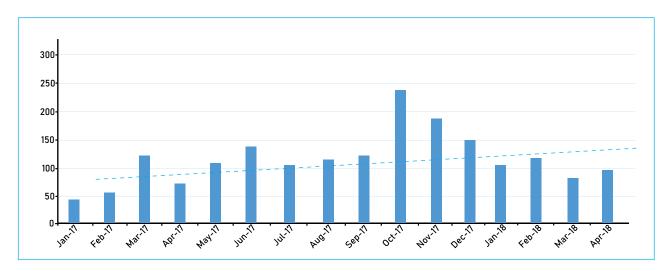
Telecommunication Directive 1 of 2017

Telecommunication Directive 1 of 2017 repealed Telecommunication Directive 1 of 2010. Under TD 1 2017, licensed dealers of the Authority will no longer require authorisation from the Authority to bring in chargers and batteries.

Telecommunication Directive 2 of 2017

The second directive, Telecommunication Directive 2 of 2017 is also intended at protecting consumers with regards to the importation and commercialization of radio-communication/telecommunication equipment. TD 2 of 2017 spells out the standards which must be complied with for equipment with functionalities such as Bluetooth, or Wi Fi, or wired PABX.

The volume of applications for type approval of equipment received by the Authority for the past two years is as shown in the table below.



Number of Type Approvals issued

These Directives were intended at ensuring that products entering the market are up to the standards set by the Authority whilst at the same time facilitating the importation and commercialisation process for Dealers licensed by the Authority. The decision to come up with the Directives were designed at offering consumers protection in terms of the safety and quality of popular consumer electronic goods which are incorporated with radio modules.

Authority's CSA system presented to SADC Parliamentary Forum



SADC Parliamentarians joined by Stakeholders at the Capacity Building Workshop in relation to Key Populations Reform, Mauritius

The Child Sexual Abuse filtering is a project of the Authority which enables an ongoing contribution to making the Internet a safer place for citizens and a positive use of the Internet. Implementation of this project is of great interest to stakeholders concerned with issues which relate to the safe use of the Internet and to those who are concerned with the welfare of children, online and offline.

A presentation on the CSA was made to the high level workshop organised under the Sexual and Reproductive Health Rights (SRHR), HIV and AIDS Governance Project implemented by the Southern African Development Community Parliamentary Forum (SADC-PF).

The ICT Authority was invited to participate in the two-day residential workshop held in Le Meridien Hotel, Pointe aux Piments on 12 and 13 October 2017. The event had been organised for Members of the National Assembly of Mauritius in the context of Key Population Reforms.

Mr Radhacharan Shakya attended the workshop on behalf of the Authority and gave a presentation on the international context of making the Internet a safer place.

The SADC PF SRHR, HIV and AIDS Governance Project is being implemented over a four year period (2014-2018). Alongside Namibia, Lesotho, Seychelles, Tanzania, Zambia and Zimbabwe, Mauritius is amongst the seven participating member states.

The project is aimed at improving the oversight, representative and legislative role of Parliamentarians in the SADC region in general and female parliamentarians in particular in the field of SRHR, HIV and AIDS governance.

The Child Sexual Abuse Solution set up at the ICT Authority provides a URL blocking solution for Internet Service Providers and is designed to block access to websites containing child sexual abuse (CSA) material. The CSA Content Filtering System makes it possible to detect Mauritian Internet users attempting to access CSA related websites/webpages and display a block page denying such access.

The system also enables blocking CSA content for users accessing the Internet via both computers or smart devices including mobile phones. The CSA filtering also makes it possible to use internationally recognized Domain names/URL blacklists containing CSA sites from Internet Watch Foundation (IWF) and Interpol.



Mr Radhacharan SHAKYA, Senior Advisor, ICT Authority giving a presentation on the CSA Filtering project

As such it is possible to block Mauritian Internet users who attempt to access CSA websites/webpages either through IP addresses or URL. This may include Internet users in Mauritius who inadvertently access such sites. The CSA filtering also makes it possible to distinguish between acceptable content or inacceptable content even if these are hosted on the same IP Address and filter down to the level of individual documents and images on a website. If anybody come across Child sexual Abuse Content while accessing Internet in Mauritius, he/she can report on a link on the Authority's website.

The ICT Authority's presentation on the Child Sexual Abuse filter and its objectives were highlighted in terms of how technology and ICTs in Mauritius can be linked to SRHR.

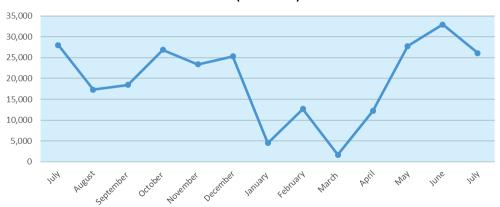
CSA Project

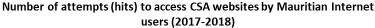
Section 18 (1) m of the ICT Act 2001 (as amended) provides that the Authority "take steps to regulate or curtail harmful and illegal content on Internet and other information and communication services". The CSA project is in line with this provision.

The statistics in the table below can be viewed on the ICTA website and are compiled by the ICT Observatory.

Year 2018								-					
CHILD SEXUAL ABUSE (CSA) FILTERING	July	August	September	October	November	December	January	February	March	April	May	June	July
Number of attempts (hits) to access CSA websites by Mauritian Internet users	28,002	17,304	18,437	26,891	23,388	25,317	4,507	12,686	1,689	12,203	27,797	32,968	26,070
Number of Mauritian IPs addresses to which access to CSA websites was blocked	N/A	N/A	N/A	N/A	N/A	N/A	280	471	205	948	2,245	1,930	1,895
Number of CSA URLs to which access by Mauritian Internet users was blocked	N/A	N/A	N/A	N/A	N/A	N/A	603	712	265	766	1,035	1,201	1,212

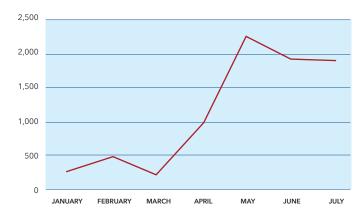
The charts below provide in statistical terms the number of attempts (hits) to access CSA websites by Mauritian Internet users during 2017-2018.





The other charts depict the IP addresses to which access to CSA website URLs were denied and also the number of URLs which Mauritian Internet users could not access since they were of Child Sexual Abuse websites which are internationally illegal.





Number of CSA URLs to which access by Mauritian Internet users was blocked (2018)



Licence Management System

The processing of application for licences at the ICT Authority involves the interaction between the different departments, which is done via a paper based workflow system. The major disadvantage of this manual workflow system was when the applicant queried the status of his application. In that case, the communication staff had to do the liaison with the other departments through phone or mail. It was observed in many instances that updated information is not relayed to the applicant in a timely manner. In order to tackle the above issue, the IT department, after several internal consultations, has conceived an in-house solution, which makes use of an automated workflow, and repository system. The LMS has been designed from an open source software.

The IT department has customised this software to cater for the back end processing of licence applications at the ICT Authority. It automates the workflows and interactions among the departments involved in licence processing and provides users with a common dashboard through which users can interact in an online paperless manner. It also provides a repository for the documents (application forms, attachments, licences/certificates issued) used during the processing of licence applications as well as a repository for the archiving of all the interactions held by staff members during the processing of licence applications. This customised software includes a filtering tool, which enables users to retrieve required information in an easy and convenient manner.

In this automated system, all staff of different departments involved in LMS processing has a full online view of the status of all LMS applications and therefore, no longer only rely on manual interactions. Manual compilation and sharing of LMS applications is fully automated with this solution. Access to this system is granted only to relevant staff via a sign up/sign in username/password security feature embedded in the system. In fact, the proposed system is equivalent to an online filing system (with minutes sheets and folios) whereby all authorised users can know exactly the status of any licence application and submit updated information to applicants' queries.

A LMS procedural manual that captures all the LMS processes and interactions involved has also been worked out and is available to all relevant staff so that the use of the proposed system is optimized.

Licence Invoice Management System

The ICTA exercises licensing and regulatory functions in respect of information and communication services in Mauritius. For its licensing functions, the ICTA receives and processes licence applications for different categories of applicants. As such, claim letters and invoices related to licences are issued periodically.

A licensee can hold one or more licences and these licences can be of different types as defined. For each type of licence, there are different fees applicable (processing, initial and annual fees). Each licence type has a particular life cycle and can pertain to new/renew/cancellation/temporary/amendments. Claim letters for payment of licences fees are prepared periodically by finance staff for licensees. Presently, the work activities pertaining to the claim processing for each licence application/renewal/ cancellation/temporary/amendment was done by finance staff through the use of Excel/Word documents. Finance staff prepared claims and invoices bundled in a Word document indicating the fees and other details (technical (if any), financial, due date and anniversary date) pertaining to the licence. It has been proposed to specifically replace the following combined use of Word/Excel/ERP for licence claim processing with a fully computerised component which will integrate seamlessly with the existing ERP.

The Authority already has an Enterprise Resource Planning (ERP) software with workflow management and is operational since 2014. A new module of the ERP has been acquired in October 2017 to cater for the financial processing with respect to all types of claim processing with a Licence Invoice Management System with workflow management (LCMS). This new module specifically replaces the combined use of Word/Excel/ERP for licence claim processing with a fully computerised component which will integrate seamlessly with the existing ERP.

The different activities made possible with the LCMS include, inter alia:

- · Allow data entry for the recording of licence details and payment terms for each licence in the LCMS
- · Streamline and automate back office work processes
- · Allow query capability for records in the LCMS module
- LCMS functionalities include workflow features (for example verification of claim processed by another officer before its issuance)
- Allow back office users to edit claims/invoices and attach/upload documents in word, excel and pdf format in the LCMS
- LCMS module enable interaction with the Accounts receivable and other finance related modules of the ERP
- · Generate standard/preset as well as customised reports for LCMS activities
- · Allow multi-user access to the LCMS
- Manage user accounts for the LCMS module

SERVICE **REGULATION**



SERVICE **REGULATION**

Licences issued from 1 July 2017 to 30 June 2018 (Dealers' Licences)

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MUSICAL KINGDOM AUDIO CONCEPT CO LTD JEAN MICHEL MEUNIER	LYMINVEST LTD	FLEET EXPERT LTD
	KING BROTHERS COMPANY LIMITED	A.L.TS LTD
KKS GADGETS LTD ZIAUTOMATOR CO LTD	MUSICAL KINGDOM AUDIO CONCEPT CO LTD	JEAN MICHEL MEUNIER
	KKS GADGETS LTD	ZIAUTOMATOR CO LTD
ASH HI TECH MOBILE CO LTD CIM FINANCE LTD	ASH HI TECH MOBILE CO LTD	CIM FINANCE LTD
ASB DISTRIBUTOR CO LTD BEETRONIC LTD	ASB DISTRIBUTOR CO LTD	BEETRONIC LTD
Marine Radar Sales & Services Ltd. AWEI MOBILE PHONE ACCESSORIES LTD	Marine Radar Sales & Services Ltd.	AWEI MOBILE PHONE ACCESSORIES LTD
RSLA Electronics Ltd BISENCO LTD	RSLA Electronics Ltd	BISENCO LTD

Mauritronics Ltd	MOHAMMAD TWAHIR BELIM
Altiora Limited	APPA UTOPARTS LTD
Emsys IT Ltd	DIGITAL POINT CO LTD
PRIME WEDDING LTD	ABDOOL RASHID MALLAM HASSAM
GOPY ELECTRONICS LTD	Computer Support Center Ltd
DISCOUNT HYPER STORES LTD	SEVEN AMPS LTD
SCOMAT LIMITEE	J.K Aluminium Ltd
AGILEUM HOSPITALITY LTD	AUTOCHIC LTEE
IT ARCHITECTS LTD	Infosystems AA Ltd
IMEXCO LTD	MTECH (MAURITIUS) LTD
BMS COMMUNICATION & TECHNOLOGY LTD	GAVIN VELE GOVINDEN
I Q TECH (MTIUS) LTD	Dodo Contract Cars Ltd
DanDo Ltee	Formation et Recruitment Conseil Informatique Limitee
WEB DIGITAL GROUP LTD	Nar & Nad Company Limited
MAHANAGAR TELEPHONE (MAURITIUS) LTD (MTML)	ZUBAIR BACHIR NUJURALLY
BH Conception Ltee	NY LAROCHE TECHNOLOGIES LTD
REDLINE DISTRIBUTION LTD	

Commercial Licence

Internet Service Provider Licence (ISP)

One commercial licence was also issued on1st June to IOX CABLE LTD, the C.08/2018/001.

ECONOMIC REGULATION

ECONOMIC REGULATION

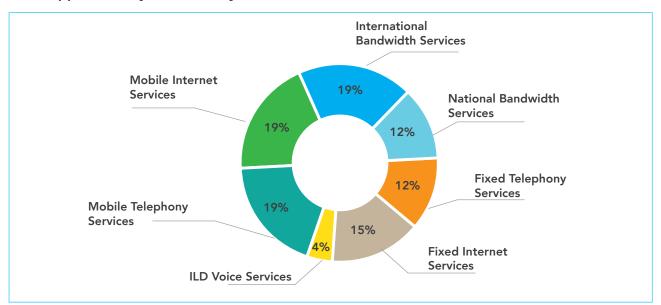
Background

The Authority has processed around 26 tariff applications on information & communication services (ICS) made by various licensed operators over the period 01 July 2017 to 30 June 2018. Among the various determinations made by the Authority, the main highlights pertain to the following:

- (i) continued reductions in the tariffs for international bandwidth connectivity at both retail and wholesale level
- (ii) launch of new retail and wholesale national bandwidth services
- (iii) launch of new prepaid and postpaid mobile telephony services, including bundled offers
- (iv) launch of new mobile internet services as well as reductions in the tariffs of existing mobile internet offers
- (v) determination of co-location services at existing cable landing station

As observed from the chart below, licensed operators involved in the commercialisation of various services have been particularly active in terms of the submission of tariffs for determination by the Authority.

Tariff Application by Service July 2017 - June 2018



Highlights

Reductions in the tariffs for international bandwidth connectivity

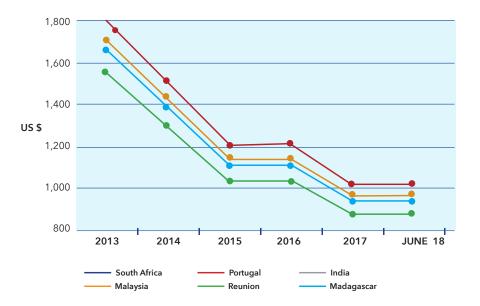
A reduction of 15% in the tariff for retail IPLC services was approved for selected licensed operators. This implies additional cost savings to players involved in the ITES-BPO related activities.

Corresponding wholesale tariff reductions ranging from 16% to 44% for half circuit IPLC services and from 15% to 60% for full circuit IPLC services respectively have also been approved by the Authority, depending on the selected routes and capacities. This implies improved competitiveness for licensed operators such as ISPs and ILD operators.

The next chart depicts a five-year outlook of the evolution of Bilateral Half Circuits tariffs for E1 connectivity (i.e. a 2 mbps capacity) for the period 2013 to June 2018:

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Evolution of IPLC Tariffs (Bilateral Half Circuits)



The chart below establishes a general decreasing trend in terms of the tariffs over selected landing points along the main international submarine cables connecting Mauritius, with an overall average decrease of 43% in the tariffs for Bilateral Half Circuits over the relevant period. Chart 3 below highlights the corresponding tariff evolution in terms of the cheapest available offer for a 2Mbps Full Circuit over the period 2013 to June 2018, whereby an overall reduction of 43% is applicable accordingly.





Evolution of IPLC Tariffs (Bilateral Full Circuits)

Wider range of national bandwidth services

With the coming into operations of new entrants within the national bandwidth market segment, major developments have been noted with the launch of new retail and wholesale national bandwidth services.

Further competition in this particular market segment has thus been driven by a wider range of national bandwidth services currently made available to downstream licensed operators at more accessible and affordable tariffs.

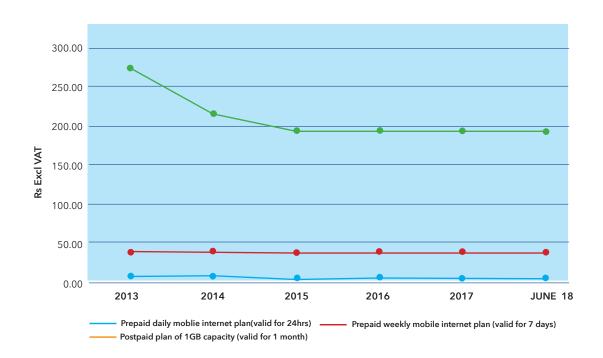
Launch of innovative mobile telephony plans

In order to secure long-term profitability, customer loyalty and growth, mobile operators continue to innovate by introducing new prepaid and postpaid mobile packages with enhanced features at competitive rates. Distinguishing features of the mobile plans pertain to the associated notion of 'unlimited' allowances, bundling of different services into a single offer or novel validity periods. This ultimately renders the mobile services more appealing to end-users in terms of degree of choice and affordability.

Sustained growth in mobile internet services

While the cheapest tariffs for a typical monthly postpay 1GB package stood unchanged at Rs 195.65, service providers continued the promotion of new offers with unlimited volume allowances. The latter entitle customers to benefit from substantial savings given that the equivalent per GB tariff have significantly reduced.

Qualitative improvements have also been noted as service providers keep pace with latest technology developments and the increasing level of smartphone adoption. In fact, accessing the internet over mobile platforms continued gaining momentum, with the subscriber take-up for mobile data services rising by about 12% from Q2 2017 to Q2 2018. To cater for diverse consumption patterns in the face of this increased take-up, service providers have once again increased the number of mobile internet plans currently available while also widening the range of data allowances with new validity periods.



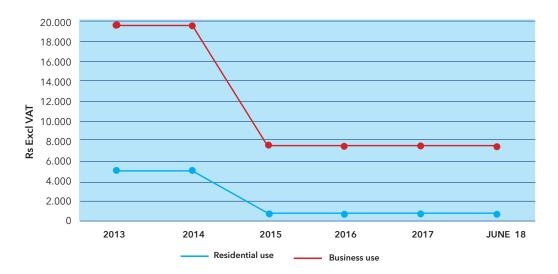
Evolution of Mobile Internet Tariffs - by selected plans

Sustained growth in fixed internet access services

With regards to fixed internet access services, a number of new high-speed residential and business broadband internet offers, notably over the wireless technology platform, are now available over the period under review. This has helped in broadening the degree of choices available to the residential, SMEs and corporate users in particular.

This was also accompanied by substantial reductions ranging between 32% and 86% in the tariffs of both residential and business oriented internet services. The latter entitle customers to benefit from substantial savings given that the equivalent per Mbps tariffs have significantly reduced. This is expected to further supplement competition and meet the growing demand for access to the internet across the country.

Evolution of Fibre 10Mbps (Unlimited Volume Usage) Tariffs - Residential & Business

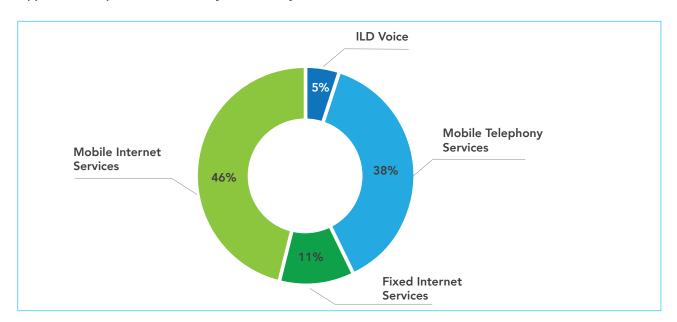


Co-location services

The tariffs for co-location services at Cable Landing Station (CLS) have been determined by the Authority at USD 1,200 per rack per month, independent of the physical location of the said facility. To date, there are two CLS serving the territory of Mauritius, notably at Baie Jacotet (for the landing of the SAFE cable) and at Terre Rouge (for the landing of the LION cable). The determination performed by the Authority was driven by the need to improve competitiveness of operators reliant on this particular essential facility. A full consultative review has also been earmarked to address specific bottlenecks faced by service providers with regards to access and connectivity at the CLS.

Promotional Offers on ICS

In terms of promotional activities undertaken by licensed operators, the Authority has processed around 90 promotional tariff applications over the period under review with the majority being commercially implemented.



Application for promotion offers by Service July 2017 - June 2018

The chart above depicts that promotional activities were primarily undertaken by PLMN and/or ISP licence holders on services such as mobile telephony and recharge services as well as mobile internet and fixed internet access services in particular.

In a bid to further enhance customers' experience and attract more subscribers, licensed operators continue to adopt innovative promotional strategies in the form of free or higher allowances, bonuses or appealing tariff discounts among others.

Month	Operator	Tariff Approval by Service	Details
		Mobile Services	Launch of new prepaid 'Friends & Family Tariff Plan'
Aug-17	Emtel	Mobile & ILD Services	Launch of Bangla Pack with local calls and calls to Bangladesh at special tariffs
	Bharat Telecom	Fibre to the Home (FTTH) Service	Launch of new FTTH internet access service - Limited offers
г	MT	IPLC Services	Reduction of at least 15% of Bilateral Half Circuit IPLC services (Wholesale)
2ep-17	MTML	Mobile Internet Service	Reduction of at least 15% of Bilateral Half Circuit IPLC services (Wholesale)
Oct-17	Emtel	Fixed Internet & Voice (VoIP)	Launch of new prepaid & postpaid Unlimited 1Mbps Residential Best Effort Internet on Mobile Technology Platform
		Closed User Group	Launch of new 'Closed User Group' service
Dec-17	Emtel	IPL Service	Reduction in tariff of 15% following Budgetary Measure
	Cellplus	Mobile Internet Service	Launch and revision of prepay and postpay packages under Mobile Abundance Offers
c	BICS	End to End Capacity Service	Reduction in tariffs of 15% following Budgetary Measure
	BICS	IP Transit Service	Launch of new IP Transit Service
Mar-18	MT	Co-location Service	Launch of colocation services at CLS
	Rogers Capital Technology Services	Business Internet	Launch of Shared/Contended Internet offers under the RCTS internet service
Apr-18		Fixed Voice	Launch of new Unlimited Fixed Line Voice Package
	Emtel	Residential Internet	Launch of additional offers under the High Speed Residential Best Effort Internet Bundled with Voice service
		Postpaid Bundles	Launch of new monthly postpaid bundles & withdrawal of all existing bundled offers
		Mabila latoraat	l sunch of now officer and discontinuation of avisiting office
	Emtel	Mobile Internet	tauruch of new additional office under the mobile internet centrice
			Lauruch of new additional offers under the intolne internet service Louruch of nour offers. Doriging of outsting offers, Discontinuation of adoated offers
Mav-18		business Internet	Launch of new others, revision of existing others, Discontinuation of selected others
>		Retail Ethernet WAN	Launch of new Retail Ethernet WAN Service
		Wholesale Ethernet Port Capacity	Launch of new Wholesale Ethernet Port Capacity Service
		Wireless Last Mile Access	Launch of Wireless Last Mile Access Service
		Micro Data Pack	Launch of new pack under the postpaid micro data pack service
10	Em+	Fixed Tollfree	Launch of Fixed Toll Free '800-xxxx' service
2		Mobile Tollfree	Launch of Mobile Toll Free '800-xxxx' service

Determination by the ICT Authority on applications for tariffs of telecommunication services

CAPACITY BUILDING

CAPACITY **BUILDING**

Capacity Building in critical areas

Around the world, ICT regulators face the perpetual challenge of keeping up to date with the development in information and communication technologies and the innovations which accompany such technologies. One of the ways to face this challenge is through capacity building. The table below provides details of capacity building provided during the Financial period of 2017-2018.

Number of person	Course title	Posting
1	Advanced Mobile Communication Technologies 3G /4G	Engineer
2	Seminar on Emergency Communication Network for Developing Countries	Senior Engineer + Engineer
10	Strategic Aspects for Internet Governance and Innovations	Engineers and IT System Administrator
1	PR Masterclass Workshop	Manager
1	Legal and Regulatory barriers to the introduction of cloud services in the EU	IT System Administrator
1	Seminar on Construction of Broadband Networks for Developing Countries	Engineer
1	Training Course on Conformity and Interoperability	Engineer
9	Future Broadband Internet Access 2018	Engineers and IT System Administrator

Of note there was the participation of engineers in the Certificate course in "Advances in Mobile Communication Technologies (3G, 4G)". Aside from helping the officers who followed the programme acquire the technical expertise on the latest developments in mobile communication technologies, it was considered that such knowledge acquisition will be of relevance in pursuit of the ICT Authority's overall body of activities.

The Authority also approved the participation of officers in a seminar on 'Construction of Broadband Networks for Developing Countries". In terms of the learning outcomes, this program was intended at providing participants with an insight into the latest development in the field of broadband access technology; give a broader perspective and a better understanding of the policy and development experience of the communication industry in China and give participants exposure on broadband communication technologies through on site visits.

For the ICT regulator knowledge about emergency communication is important and in particular keeping up to date with the latest developments in this field. The Authority nominated two engineers to take part in the Seminar on Emergency Communication Network for developing countries. The Authority is one of the key stakeholders in the National Disaster Risk Reduction and Management Centre (NDRRMC) and provides the technical expertise in the use of telecommunications for disaster management.

FINANCIAL **STATEMENTS**

IRECTOR OF AUDIT

On the Financial Statements of the Information and Communication Technologies Authority for the year ended 30 June 2018

NATIONAL AUDIT OFFICE_



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

INFORMATION AND COMMUNICATION TECHNOLOGIES AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Information and Communication Technologies Authority, which comprise the statement of financial position as at 30 June 2018 and the statement of financial performance, cash flow statement, statement of changes in net assets/equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Information and Communication Technologies Authority as at 30 June 2018, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Information and Communication Technologies Authority in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Information and Communication Technologies Authority, but does not include the financial statements and my auditor's report thereon.

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis – Mauritius Tel.: 212 2096-97/ 211 0882 Fax: (230) 211 0880 My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Information and Communication Technologies Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Information and Communication Technologies Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, 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 ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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, but not for the purpose of expressing an opinion on the effectiveness of the Information and Communication Technologies Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Information and Communication Technologies Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Information and Communication Technologies Authority to cease to continue as a going concern.
- 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I 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. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my 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

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Information and Communication Technologies Authority's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Information and Communication Technologies Authority has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

The Information and Communication Technologies Authority has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the accounts of the Authority nothing has come to my attention that indicates that:

- (a) any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) Information and Communication Technologies Authority has not applied its resources and carried out its operations fairly and economically.

Other Matter

Submission of Annual Report

The Annual Report, including the Financial Statements of the Information and Communication Technologies Authority, was submitted to the National Audit Office (NAO) on 31 October 2018. Following examination of the financial statements, various amendments were required. The amended Annual Report was submitted to the NAO on 3 September 2020.



Public Procurement Act

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examination of the relevant records.

PO

C. ROMOOAH Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

9 September 2020

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	12 months ended 30 June 2018 Rs	18 months ended 30 June 2017 Rs			
ASSETS						
Current assets						
Cash and Cash Equivalents						
General Fund	15a	169,831,303	241,956,624			
Universal Service Fund	15b	627,449,681	586,997,149			
Trade receivables General Fund	13a	11,898,409	8,790,081			
Universal Service Fund	13b	306,750,330	273,493,998			
Other receivables	14	5,391,858	4,207,411			
		1,121,321,581	1,115,445,263			
Non-current assets						
Other receivables	14	4,759,094	2,773,622			
Property, Plant and Equipment	10	15,256,466	9,278,519			
		20,015,560	12,052,141			
TOTAL ASSETS		1,141,337,141	1,127,497,404			
LIABILITIES						
Current Liabilities						
Creditors and payables	20	64,827,623	24,985,716			
Short term employee benefits	19	5,088,925	5,664,729			
		69,916,548	30,650,445			
Non-current liabilities						
Retirement benefit obligations	18	1,506,656	2,643,868			
Long term employee benefits	19	13,996,758	11,640,929			
		15,503,414	14,284,797			
TOTAL LIABILITIES		85,419,962	44,935,242			
NET ASSETS		1,055,917,179	1,082,562,162			
NET ASSETS/EQUITY						
Capital & Reserve	1					
Equity						
General Fund		124,035,030	209,058,519			
Universal Service Fund		919,545,802	860,488,672			
Revaluation Reserve	17	12,336,347	13,041,971			
		1,055,917,179	1,082,562,162			
These Financial Statements were approved by the Board of the ICT Authority on3 1 AUG 2020 Signed on their behalf:						
We		Vr	-			

Mr D. C. NG SUI WA (Chairperson) Mr V. BOODHNA (Board Member)

The notes on pages 78 to 95 form an integral part of these financial statements.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2018

		12 months ended 30 June 2018	18 months ended 30 June 2017
	Note	Rs	Rs
Revenue			
General Fund	21a	232,321,609	313,017,378
Universal Service Fund	21b	86,699,426	149,958,417
Other income	22	658,365	3,767,720
		319,679,400	466,743,515
Administrative expenses	23	(93,371,989)	(151,802,285)
Other expenses	24	(105,046,398)	(126,167,439)
Net Surplus before transfer to Consolidated Fund		121,261,013	188,773,791
Transfer to Consolidated Fund	16	(152,348,343)	(150,000,000)
NET SURPLUS		(31,087,330)	38,773,791
Attributable to :			
General Fund		(90,144,460)	(73,116,851)
Universal Service Fund		59,057,130	111,890,642

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2018

		<u>Universal Service</u> <u>Fund</u>		
	Accumulated Surpluses Rs	Revaluation Reserve Rs	Total net assets/ equity Rs	Accumulated Surpluses (Restated) Rs
Balance as at 01 January 2016	276,946,788	9,952,192	286,898,980	744,547,688
Prior year adjustment (Note 29)	-	-	-	4,050,342
Prior year adjustment (Note 30)	5,228,582		5,228,582	-
Surplus	(73,116,851)	-	(73,116,851)	111,890,642
Revaluation Reserve	-	3,062,779	3,062,779	-
Balance as at 30 June 2017	209,058,519	13,014,971	222,073,490	860,488,672
Revaluation on Assets	5,120,971	(5,120,971)	-	-
Surplus	(90,144,460)	-	(90,144,460)	59,057,130
Revaluation Reserve	-	4,442,347	4,442,347	-
Balance as at 30 June 2018	124,035,030	12,336,347	136,371,377	919,545,802

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	12 months ended 30 June 2018	18 months ended 30 June 2017
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year		
- General Fund	62,203,883	76,883,149
- Universal Service Fund	59,057,130	111,890,642
Non-Cash Movements		
- General Fund RENT		5,228,582
- Universal Service Fund Op.MTML		4,052,342
Depreciation	4,762,774	8,860,321
(Gain)/Loss on sale of PPE		(3,170,500)
(Profit)/Loss on disposal	28,276	103,513
Increase/(Decrease) in retirement benefit obligations	(1,137,212)	(584,034)
(Increase)/Decrease in trade receivables		
- General Fund	(3,108,328)	(2,753,840)
- Universal Service Fund	(33,256,332)	(65,199,902)
Decrease/(Increase) in other receivables	(3,169,919)	(2,459,671)
(Decrease)/Increase in employee benefits	1,780,025	(138,857)
(Decrease)/Increase in creditors & payables		
- General Fund	25,270,173	(31,536,354)
- Universal Service Fund	14,571,734	(422,427)
Net Cash flows from operating activities	127,002,204	100,750,964
INVESTING ACTIVITIES		
Purchase of plant & equipment	(6,326,650)	(1,943,221)
Proceed from Disposal of Plant and Equipment	-	3,170,500
FINANCING ACTIVITIES		
Transfer to consolidated fund	(152,348,343)	(150,000,000)
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(31,672,789)	(48,021,757)
CASH AND CASH EQUIVALENTS AT 1 July 2017	828,953,773	876,975,530
CASH AND CASH EQUIVALENTS AT 30 JUNE 2018	797,280,984	828,953,773
General Fund	169,831,303	241,956,624
Universal Service Fund	627,449,681	586,997,149

NOTES TO THE CASH FLOW STATEMENT AS AT 30 JUNE 2018

(a) Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash in hand and balances with banks. Cash and cash equivalents included in the cash flow statement comprise of the following amounts:

	18 months ended 30 June 2018	18 months ended 30 June 2017	
	Rs	Rs	
Cash at Bank – General Fund	158,610,907	230,837,086	
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352	
Cash at Bank – PKI	426,281	320,602	
Cash in Hand	9,763	14,584	
	169,831,303	241,956,624	
Cash at Bank – Universal Service Fund	627,449,681	586,997,149	
TOTAL	797,280,984	828,953,773	

(b) Property, Plant and Equipment

During the year, the Authority acquired plant and equipment with an aggregate cost of Rs 6,326,650/-. Cash payments were made to purchase plant and equipment.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2018

	Budgeted Amounts year ended 30.06.2018 (12 Months)	Actual Amounts on Comparable Basis	Variance Final/ Actual
	Rs	Rs	Rs
INCOME			
Revenue from Licence Fees			
General Fund	185,000,000	232,321,609	47,321,609
Universal Service Fund	60,000,000	86,699,426	26,699,426
Other Income	200,000	658,365	458,365
TOTAL	245,200,000	319,679,400	74,479,400
EXPENDITURE			
Staff costs	92,511,000	58,777,790	33,733,210
Board and sub committees allowances	6,394,000	6,452,000	(58,000)
Printing, Postage & Stationery	787,500	738,219	49,281
Incidentals and office expenses	700,000	856,727	(156,727)
Motor Vehicle Running Expenses	1,050,000	447,064	602,936
Rent, Rates & Licences	7,875,000	6,120,432	1,754,568
Professional fees	4,200,000	7,206,108	(3,006,108)
Insurance	735,000	155,463	579,537
Repairs & Maintenance	1,575,000	1,141,714	433,286
Cost of Utilities	3,150,000	1,996,704	1,153,296
Press advertisements	997,500	590,315	407,185
Technical library and publications	210,000	68,565	141,435
Training and workshops	1,050,000	433,676	616,324
Provision for doubtful debt	-	3,594,182	(3,594,182)
Loss on disposal/Scrapped Depreciation	-	28,276 4,762,774	(28,276) (4,762,774)
Depreciation	121,235,000	93,370,009	27,864,991
	0.000.000	0.700.000	4 070 007
Contribution to International Organisation	8,000,000	3,729,063	4,270,937
Overseas Mission Donation	2,600,000	2,067,100	532,900
Conference	500,000 1,500,000	6,710,750 540,820	(6,210,750) 959,180
Consultancy costs	2,500,000	4,671,087	(2,171,087)
	2,000,000	1,071,007	(2,111,001)
Project Recurrent Costs	500.000		=
Dot.mu	500,000	-	500,000
PKI	1,000,000	-	1,000,000
Community Empowerment Programme	34,125,000	30,393,701	3,731,299
Consumer Outreach Rodrigues Satellite Bandwidth Project 2017 (USF)	500,000	- 24,081,439	500,000 (24,081,439)
Internet content filtering project	2,500,000	4,350,858	(1,850,858)
Lotus Notes Licences	150,000	-,000,000	150,000
Disaster Management	1,000,000	-	1,000,000
ALARA (Radiation)	1,000,000	-	1,000,000
E-Licensing Framework	500,000	-	500,000
DTT	-	861,264	(861,264)
QOS Project	20,000,000	-	20,000,000
Market Reg/Acc.Sep/Enforcement	7,000,000	-	7,000,000
<u>USF</u>			
Incidentals and office expenses	2,000	1,980	20
Project Recurrent Cost	48,333,000	27,640,316	20,692,684
	131,710,000	105,048,378	26,661,622
	252,945,000	198,418,387	54,526,613

<u>Note</u>: Please refer to note 24 for explanation on Variances.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

1. MAIN ACTIVITY OF THE AUTHORITY

The ICT Authority was established under the Information and Communication Technologies Act 2001 in order to regulate and democratise information and communication technologies and related matters.

2. STANDARD ADOPTED

In accordance with amendments brought to the Statutory Bodies (Accounts and Audit) Act by the Finance (Miscellaneous Provisions) Act No. 10 of 2010 the Financial Statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board which is a member of the International Federation of Accountants Committee (IFAC).

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and international Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied.

3. **REPORTING PERIOD**

The financial statements for the current period have been prepared for the year ended 30 June 2018 with comparative information for the 18 months period ended 30 June 2017.

4. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied throughout the period.

5. ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimation involves judgments based on the latest available, reliable information and may need revision if changes occur in the circumstances on which the estimates were based or as a result of new information.

A change in an accounting estimate is recognized in the period of change if the change affects the period only or the period of change and future periods, if the change affects both. To the extent that a change gives rise to assets and liabilities or relates to an item of net assets/equity, it is recognized by adjusting the carrying amount of the related asset, liability, or net assets/equity in the period of the change.

6. MEASUREMENT BASE

In preparing the financial statements, the Authority has adopted the accounting principles recognized as appropriate for the measurement and reporting of the financial position, financial performance, and cash flows on an accrual basis.

7. AMENDMENTS TO IPSAS ISSUED BUT NOT YET EFFECTIVE

IPSAS 1 – Presentation of Financial Statements (Effective 01 January 2019)

<u>IPSAS 10 – Financial Reporting in Hyperinflationary Economics</u> (Effective 01 January 2019)

<u>IPSAS 14 – Events After the Reporting Date</u> (Effective 01 January 2019)

<u>IPSAS 16 – Investment Property</u> (Effective 01 January 2019)

<u>IPSAS 17 – Property, Plant and Equipment</u> (Effective 01 January 2019)

<u>IPSAS 18 – Segment Reporting</u> (Effective 01 January 2019)

<u>IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets</u> (Effective 01 January 2019)

<u>IPSAS 21 – Impairment of Non-Cash-Generating Assets</u> (Effective 01 January 2019)

<u>IPSAS 23 – Revenue from Non-Exchange Transactions (Taxes and Transfers)</u> (Effective 01 January 2019)

<u>IPSAS 26 – Impairment of Cash-Generating Assets</u> (Effective 01 January 2019)

<u>IPSAS 26 – Impairment of Cash-Generating Assets</u> (Effective 01 January 2019)

<u>IPSAS 27 – Agriculture</u> (Effective 01 January 2019)

<u>IPSAS 31 – Intangible Assets</u> (Effective 01 January 2019)

<u>IPSAS 33 – First-time Adoption of Accrual Basis IPSASs</u> (Effective 01 January 2019)

<u>IPSAS 35 – Consolidated Financial Statements</u> (Effective 01 January 2019)

IPSAS 36 – Investments in Associates and Joint Ventures (Effective 01 January 2019)

IPSAS 37 – Joint Arrangements (Effective 01 January 2019)

IPSAS 40 – Public Sector Combinations (Effective 01 January 2019)

IPSAS 41 – Financial Instruments (Effective 01 January 2022)

IPSAS 42 – Social Benefits (Effective 01 January 2022)

These IPSAS are not expected to have any impact on the Authority's operations or financial statements.

8. STATEMENT OF FINANCIAL PERFORMANCE AND CASH FLOW STATEMENTS

The statement of financial performance classifies expenses on the basis of their nature. The cash flow statement has been prepared using the indirect method.

9. SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue Recognition

Revenue, which represents licence fees receivable, has been accounted on an accrual basis, and is recognized upon issue of claims to licensees.

(b) Expenditure

All expenses have been accounted on accrual basis.

(c) Property, Plant and Equipment – depreciation and revaluation

Property, Plant and equipment are stated at cost less accumulated depreciation. However, computer equipment, office equipment and technical equipment have been revalued by management based upon their fair value.

(i) Depreciation is calculated to write off the cost of plant and equipment on a straight-line basis over the expected useful lives of such assets. The annual depreciation rates used for the purpose are as follows: -

Item	(%)
Furniture & Fittings	10
Office Equipment	20
Computer Equipment & Software	20
Software	20
Motor Vehicles	20
Technical Equipment	20

- (ii) Full depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposal.
- (iii) Fully depreciated assets still in use are revalued and depreciated over their estimated future useful lives.
- (iv) Property, Plant and equipment items costing less than Rs 5,000/- will not be capitalised.
- (v) Plant & equipment are revalued at least once a year, based on management best estimates. If an asset's carrying amount is increased as a result of a revaluation, the increase is recognised as revaluation surplus in the Statement of Net Assets/Equity. However, the increase shall be recognised in the Statement of Financial Performance to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. If an asset's carrying amount is decreased as a result of a revaluation, the decrease shall be recognised in the Statement of Financial Performance. However, the decrease shall be recognised in the Statement of Financial Performance to the extent of any credit balance existing in the revaluation surplus in respect of that asset.
- (vi) Following audit observations, the rate of depreciation for Office Equipment, Computer Equipment and Software has been realigned to 20% p.a from 33 1/3% p.a.

(d) Impairment of Tangible Assets

At each date of Statement of Financial Position, the Authority reviews the carrying amounts of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists,

the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Authority estimates the recoverable amount of the cash generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimated of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized immediately in the statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment is recognized immediately in the income statement, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(e) Financial instruments

Financial assets and liabilities are recognized on the Statement of Financial Position when the Authority has become party to the contractual provisions of the financial instruments. Financial instruments are initially measured at cost, which includes transaction costs. Subsequent to the initial recognition, these instruments are measured as set out below:

(i) Trade receivables

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

(ii) Other receivables

Other receivables are stated at their nominal value.

(iii) Investments in deposits

Investments in deposits comprise term deposits in local commercial bank accounts. The Investments in deposits are stated at amortised cost.

(iv) Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances, and investments in deposits.

(v) Creditors and payables

Creditors and payables are stated at their nominal value.

(f) Retirement Benefit Obligations

The Authority contributes to a pension scheme, which is a 'Defined Benefit' plan. The assets of the fund are held independently and administered by the State Insurance Company of Mauritius Ltd (SICOM).

The cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at each date of Statement of Financial Position. A Corridor Method was adopted for the recognition of actual gains and losses with respect to the defined benefit plan. Actuarial gains and losses which exceed ten per cent of the greater of the present value of the pension obligations and the fair value of plan assets are recognised in the financial year following their recurrence.

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to unrecognised actuarial losses and past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

A portion of actuarial gains or losses will be recognised as income or expense if the net cumulative unrecognised actuarial gains or losses at the end of the previous accounting period exceeded the greater of:

- 10% of the present value of the defined benefit obligations at that date; and
- 10% of the fare value of the plan asset at that date.

(g) Provisions

Provisions are recognized when the Authority has a present obligation as a result of past event, which it is probable, will result in an outflow of economic benefits that can reasonably be estimated.

Allowances for Doubtful Debts

Trade receivables are stated at their nominal value, as reduced by appropriate allowances for estimated irrecoverable amounts, and comprise claims for licence fees due at year end. The claims are issued to all licensees of the Authority based upon the applicable licence fees as per regulations. A certain number of claims are expected to be irrecoverable owing to the fact that firstly, the licensees have closed down, and secondly, the equipment to which the claims pertained have either broken down or are no longer being used.

Appropriate amounts, based upon past experience and facts submitted by licensees, have been earmarked in the provision for allowances for doubtful debts. In assessing the recoverability of trade receivables, Management considers the ageing of the claims due.

(h) Use of estimates

The preparation of financial statements in accordance with International Financial Reporting Standards and generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from these estimates.

(i) Related Parties

For the purposes of these Financial Statements, parties are considered to be related to the Authority if they have the ability, directly or indirectly, to control the Authority or exercise significant influence over the Authority in making financial and operating decisions, or where the Authority is subject to common control or common significant influence. Related parties may be individuals or other entities.

10. RISK MANAGEMENT POLICIES

(i) Credit Risk

Credit risk relates to the possibility of default by licensees in settling their claims obligations to the Authority.

For major commercial licences, the Act provides for the obligation of the licensee to furnish a Bank Guarantee, which the Authority can enforce to should the claims for licence fees are not

honoured. This mitigates the credit risk exposure of the Authority with regard to the recoverability of the licence fees and the possibility of material loss arising.

(ii) Liquidity Risk

This refers to the possibility of default by the Authority to meet its obligations because of unavailability of funds to meet both operational and capital requirements. In order to ensure adequacy of its funding, cash flow forecasts are prepared periodically to identify any shortage of funds. The expenditure of the Authority is also matched against budget estimates to be within targeted limits.

The single major outflow of the Authority comprises the contribution to the Consolidated Fund. The amount payable is based on budget estimates, as may be adjusted for any actual non-budgeted recurrent and/or capital expenditure, to arrive at the surplus transferable funds.

11. PROPERTY, PLANT AND EQUIPMENT

	Furniture & Fittings Rs	Office Equipment Rs	Computer Equipment Rs	Software Rs	Motor Vehicles Rs	Technical Equipment Rs	TOTAL Rs
COST							
Balance as at 1 July 2017	3,844,470	1,097,523	10,320,726	-	10,425,700	8,173,631	33,862,050
Assets Reclassified	32,135	(32,135)	(2,957,600)	2,957,600	-	-	-
Additions	37,280	134,193	989,282	29,999	4,910,450	225,446	6,326,650
Revaluation	12,990	94,707	748,033	403,214	-	3,183,403	4,442,347
Original Cost of Assets Revalued	(43,300)	(284,121)	(2,244,102)	(1,209,643)	-	(5,305,672)	(9,086,838)
Disposal/Scrapped	(18,341)	(37,277)	(47,158)	-	-	-	(102,776)
Balance as at 30 June 2018	3,865,234	972,890	6,809,181	2,181,170	15,336,150	6,276,808	35,441,433
DEPRECIATION							
Balance as at 1 July 2017	2,046,661	641,954	6,400,991	-	8,701,220	6,792,705	24,583,531
Adjustment for Depreciation – Assets Reclassified	15,149	(15,149)	(1,864,612)	1,864,612	-	-	-
Charge for the period Accumulated	358,967	169,415	1,135,042	333,538	2,206,570	559,242	4,762,774
depreciation of Assets Revalued	(43,300)	(284,121)	(2,244,102)	(1,209,643)	-	(5,305,672)	(9,086,838)
Disposal/Scrapped	(9,360)	(25,842)	(39,298)	-	-	-	(74,500)
Balance as at 30 June 2018	2,368,117	486,257	3,388,021	988,507	10,907,790	2,046,275	20,184,967
NBV – 30 June 2018	1,497,117	486,633	3,421,160	1,192,663	4,428,360	4,230,533	15,256,466
NBV – 30 June 2017	1,797,809	455,569	3,919,735	-	1,724,480	1,380,926	9,278,519

12. FINANCIAL INSTRUMENTS

In its ordinary operations, the Authority is exposed to financial risk, more precisely to credit risk.

Fair values

The carrying amounts of the Authority's financial assets and financial liabilities reflect their nominal values.

Credit risk

The Authority's credit risk is attributable to its Trade Receivable and Other Receivables. The amounts stated in the Statement of Financial Position are net of allowances for impairment of debts, estimated on prior experience.

Interest rate risk

The Authority does not have significant concentration of interest risk.

13. TRADE RECEIVABLES

13(a) General Fund

Trade Receivables represent licence fees due at period end (30 June 2018: Rs; 11,898,409 30 June 2017: Rs; 8,790,081), and are stated net of provision for impairment of debts.

Movement in allowances for doubtful debts account:

	Rs
Balance as at 1 July 2017	13,295,485
Provision during the period	3,594,183
Balance as at 30 June 2018	16,889,668

13(b) Universal Service Fund (USF)

Trade receivable represents USF contributions due from licensed operators at period end (30 June 2018: Rs: 306,750,330; 18 months ended 30 June 2017: Rs: 273,493,998)

14. OTHER RECEIVABLES

30 June 2018 Rs	30 June 2017 Rs
6,948,522	4,078,664
1,714,710	1,714,710
1,220,169	1,108,201
58,287	-
113,850	-
-	79,458
95,414	-
10,150,952	6,981,033
5,391,858	4,207,411
4,759,094	2,773,622
10,150,952	6,981,033
	Rs 6,948,522 1,714,710 1,220,169 58,287 113,850 - 95,414 10,150,952 5,391,858 4,759,094

15. CASH AND BANK BALANCES

	30 June 2018	30 June 2017
(a)	Rs	Rs
Cash at Bank – General Fund	158,610,907	230,837,086
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352
Cash at Bank – PKI	426,281	320,602
Cash in Hand	9,763	14,584
Total – General Fund	169,831,303	241,956,624
(b)		
Cash at Bank - Universal Service Fund	627,449,681	586,997,149
TOTAL	797,280,984	828,953,773

16. TRANSFER TO CONSOLIDATED FUND

The Authority contributes a sum to the Consolidated Fund (formerly Capital Fund) of the Government of Mauritius from the General Fund in terms of the provisions of the Information and Communication Technologies Act 2001 based on income and expenditure estimates, and approved by the Board of the Authority. An amount of Rs 115,538,200 has been transferred into the Consolidated Fund.

Another amount of Rs 36,810,143 has been earmarked representing 85% of surplus money for the financial year 2017-2018.

The transfer has been accounted as a row item under the Statement of Financial Performance.

17. REVALUATION RESERVE

The revaluation reserve consists of fair value reserve arising on revaluation of Property, Plants and Equipment. The following assets were revalued: -

Date of Revaluation	Class of Assets	Increase in Carrying Amount Rs
30.06.2018	Furniture & Fittings	12,990
30.06.2018	Office Equipment	94,707
30.06.2018	Computer Equipment	748,033
30.06.2018	Software	403,214
30.06.2018	Technical Equipment	3,183,403
Amount recognised in reval	uation reserve	4,442,347

85

The total amount of revaluation reserve as at 30 June 2018 amounted to Rs 12,336,347/-.

Basis of Revaluation

No independent valuer was involved. Office Equipment and Computer equipment were revalued based upon best Management estimate benchmarked upon prevailing market prices for items concerned.

Management is of the opinion that the above assets still carry the above stated amounts.

18. RETIREMENT BENEFIT OBLIGATIONS

The Authority has included its retirement benefit obligations in the financial statements. The pension scheme of the Authority is a defined benefit plan, and the assets of the funded plan are held independently and administered by SICOM Ltd.

	12 months ended 30 June 2018	18 months ended 30 June 2017
Amounts recognised in statement of financial position at end of year:	Rs	Rs
Present value of funded obligation	77,400,411	63,412,279
(Fair value of plan assets)	(56,927,548)	(46,481,386)
	20,472,863	16,930,893
Present value of unfunded obligation	2,642,831	2,736,015
Unrecognised actuarial gain/(loss)	(21,609,038)	(17,023,040)
Liability recognised in		
statement of financial position at end of period	1,506,656	2,643,868
Amounts recognised in statement of financial Performance:		
Current service cost	4,410,499	5,537,680
(Employee Contributions)	(3,306,518)	(3,260,094)
Fund expenses	142,756	163,005
Interest cost	4,630,381	5,732,080
(Expected return on plan assets)	(3,456,688)	(4,007,421)
Actuarial loss recognised	508,658	493,387
Total, included in staff costs	2,929,088	4,658,637
Movements in liability recognised in statement of financial position:		
At start of year	2,643,868	3,227,902
Total staff cost as above	2,929,088	4,658,637
(ICTA share of Pension)	(3,831,285)	(4,890,148)
(Contributions paid by employer)	(235,015)	(352,523)
At end of year	1,506,656	2,643,868
Actual return on plan assets:		
Main actuarial assumptions at end of year:		
Discount rate	7.00%	6.50%
Expected rate of return on plan assets	7.00%	6.50%
Future salary increases	4.50%	4.00%
Future pension increases	3.50%	3.00%

	12 months ended 30 June 2018	18 months ended 30 June 2017
Reconciliation of the present value of defined benefit obligation	Rs	Rs
Present value of obligation at start of period	66,148,294	58,790,568
Current service cost	4,410,499	5,537,680
Interest cost	4,630,381	5,732,080
(Benefits paid)	(1,430,325)	(4,303,914)
Liability (gain)/loss	6,284,393	391,880
Present value of obligation at end of period	80,043,242	66,148,294
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	46,481,386	39,083,830
Expected return on plan assets	3,456,688	4,007,421
Employer contributions	3,831,285	4,890,148
Employee contributions	3,306,518	3,260,094
(Benefits paid + other outgoings)	(1,338,066)	(4,114,396)
Asset gain/(loss)	1,189,737	(645,711)
Fair value of plan assets at end of period	56,927,548	46,481,386
Distribution of plan assets at end of period		
Percentage of assets at end of year		
Government securities and cash	59.50%	56.60%
Loans	3.70%	4.40%
Local equities	14.60%	15.80%
Overseas bonds and equities	21.60%	22.60%
Property	0.60%	0.60%
Total	100.00%	100.00%

Additional disclosure on assets issued or used by the reporting entity

Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

History of obligations, assets and experience adjustments

Year	12 months ended 30 June 2018	18 months ended 30 June 2017
Currency	Rs	Rs
Fair value of plan assets	56,927,548	46,481,386
(Present value of defined benefit obligation)	(77,400,411)	(63,412,279)
Surplus/(deficit)	(20,472,863)	(16,930,893)
Asset experience gain/(loss) during the period	1,189,737	(645,711)
Liability experience gain/(loss) during the period	(6,284,393)	(391,880)
Year	2018/ 19 Rs	2017/18 Rs

Expected employer contributions

19. EMPLOYEE BENEFITS

Employee benefits comprise the total balance of sick leaves and accumulated passage benefits not yet availed by employees of the Authority as at respective year ends.

3,469,074

2,858,681

	30 June 2018 Rs	30 June 2017 Rs	
Balance at start of year	17,305,658	17,444,515	
Amount accrued during the year	1,780,025	(138,857)	
Balance at end of year	19,085,683	17,305,658	
Payable within 1 year	5,088,925	5,664,729	
Payable after 1 year	13,996,758	11,640,929	
Total	19,085,683	17,305,658	

20. CREDITORS AND PAYABLES

	30 June 2018 Rs	30 June 2017 Rs
General Fund	46,389,446	10,452,685
Universal Service Fund	14,574,209	2,475
Expenses Accrued	3,863,968	14,530,556
TOTAL	64,827,623	24,985,716

21. REVENUE

Revenue comprises two sources of income as detailed hereunder:

(a) Income credited into the General Fund represents licence fees receivable from operators licensed by the Authority on an accrual basis. (12 months ended 30 June 2018 Rs 232,321,609; 18 months ended 30 June 2017 Rs 313,017,378)

(b) Income credited into the Universal Service Fund represents contributions receivable from operators who are holders of International Long Distance Licence and/or Public Land Mobile Network (mobile) Licence. (12 months ended 30 June 2018: Rs 86,699,426; 18 months ended 30 June 2017: Rs 149,958,417)

22. OTHER INCOME

	12 months ended 30 June 2018 Rs	18 months ended 30 June 2017 <u>Rs</u>
General Fund		
Interest on Loan to staffs	174,399	238,534
Application Fees	320,000	
Income from PKI	163,966	62,686
Sundry Income	-	296,000
Receipt from sale of laminated floor	-	30,000
Receipt from sale of cars	-	3,140,500
TOTAL	658,365	3,767,720

23. ADMINISTRATIVE EXPENSES

General Fund		
Staff Costs	58,777,790	87,877,452
Fees to Chairman and Board Members	6,452,000	5,057,100
Rent	6,120,432	9,420,344
Electricity	1,396,192	2,156,703
Telephone	600,512	847,562
Printing, Stationery and Correspondences	738,219	907,664
Incidentals and Office Expenses	856,727	984,560
Motor Vehicle Running Expenses	447,064	697,700
Loss on Disposal	28,276	103,513
Provision for doubtful debt	3,594,183	2,231,705
Maintenance of Equipment & Software	1,141,714	5,172,720
Technical Library and Publications	68,564	46,739
Press Advertisements	590,315	1,287,877
Insurance	155,463	807,890
Training & Workshops	433,676	706,953
Professional Fees	7,206,108	24,353,412
Depreciation	4,762,774	8,860,321
	93,370,009	151,520,215
Universal Service Fund		
Incidentals and Office Expenses	1,980	2,070
Professional Fees	<u>-</u>	280,000

24. OTHER EXPENSES

General Fund

Contribution to International Organizations	3,729,063	8,850,658
Consultancy	4,671,087	1,842,854
Overseas Mission	2,067,100	763,012
Sponsorship	6,710,750	393,341
Project Recurrent Costs	59,687,262	76,531,869
Conference	540,820	-
	77,406,082	88,381,734
Universal Service Fund		
Project Recurrent Costs	27,640,316	37,785,705
	105,046,398	126,167,439

25. RELATED PARTY TRANSACTIONS

25.1 Remuneration to management

Key management are persons having authority and responsibility for planning, directing and controlling the activities of the Authority- Related Party Disclosures. During the year, the total remuneration of the key management was as follows:

	12 months ended 30 June 2018 Rs	18 months ended 30 June 2017 Rs
Allowances paid to Chairman and Board Members	6,236,000	5,057,100
Directors	5,350,696	9,020,496
	11,586,696	14,077,596

The allowances paid to the Ag. Board Secretary for the financial year 2017-2018 amounting to Rs 216,000/- is Included Allowances paid to Chairman and Board Members'.

25.2 Staff Loans

Staff loans include auto cycle and car loans which are refundable in 60 and 84 equal monthly instalments respectively, and bear interest at the rate of 4% per annum. The above also include educational loans to staff members refundable in 60 equal monthly instalments with annual interest rate of 5%.

	12 months ended 30 June 2018 Rs	18 months ended 30 June 2017 Rs
Opening Balance of loan: -		
Receivable within 1 year	1,305,042	931,225
Receivable after 1 year	2,773,622	1,297,745
Loans granted during the year	4,371,754	3,313,500
Loan Installments Received	(1,501,896)	(1,463,806)
Closing Balance	6,948,522	4,078,664
Receivable within 1 year	2,189,435	1,305,042
Receivable after 1 year	4,759,087	2,773,622
	6,948,522	4,078,664

25.3 Board Members

The members of the ICT Authority shall be deemed to be and constitute the members of the Postal Authority in accordance with Section 4(2) of the Postal Services Act 2002.

26. FINANCIAL SUMMARY

GENERAL FUND	Jan 13 – Dec 13	Jan 14 – Dec 14	Jan 15 – Dec 15	Jan 16 – Jun_17	Jul 17 – Jun 18
	Rs	Rs	Rs	Rs	Rs
Revenue	157,646,696	180,571,537	204,695,892	313,017,378	232,321,609
Surplus	6,743,319	54,863,513	61,329,546	76,883,149	62,203,883
Equity	235,910,447	250,773,960	276,946,788	209,058,519	124,035,030
Transfer to Consolidated Fund	(40,000,000)	(40,000,000)	(40,000,000)	(150,000,000)	(152,348,343)

UNIVERSAL SERVICE FUND	Jan 16 – Jun 17	Jul 17 – Jun 18
	Rs	Rs
Revenue	149,958,417	86,699,426
Surplus	111,890,642	59,057,130
Equity	860,488,672	919,545,802

27. BUDGET NOTES

ICT Authority presents its budget and the financial statements on accrual basis. The approved budget covers the fiscal period from 1 July 2017 to 30 June 2018. The budget was approved by the ICTA Board. The major variances are explained as follows:

Variance between final budget and actual

1. Licence Fees:

Additional spectrum licences and other licences were issued during the year which explains higher revenue from licence fees.

2. Other Income:

It includes application fees payable for new applications. This amount cannot be budgeted. It also includes interest receivable on loans to staffs. The amount of loan given to staffs cannot be predicted.

3. Salaries and allowances:

New recruits of staffs budgeted for the start of the financial year were only filled in 2018. Also, the post of Executive Director budgeted has not yet been filled.

4. Board and sub-committees' allowances:

The expenditure under Fees to chairman and Board Members includes payment made to Ag. Board Secretary in the amount of Rs 216,000/-

5. Printing, Postage and Stationery

There has been a slight decrease of around 6%.

6. Incidentals and Office Expenses

Increase in bank charges for services rendered and as per audit observation there has been a reclassification of Fixed Asset to Office Expenses.

7. Motor vehicles Running Expenses:

This is explained by the decrease in the number of cars during the year.

8. Rent and rates:

Management has the intention to move to a more spacious building but has renewed the existing rent agreement up to December 2018. This explains the higher budgeted amount.

9. Professional fees:

Due to an increase in the number of court cases.

10. Insurance

The number of vehicles has decreased and Insurance for the building has not been renewed

11. Repairs and maintenance

Renewal of contract for online filtering project and maintenance of monitoring of engineering equipment. Not much maintenance was done.

12. Cost of Utilities

The telephone bill for the three directors who were suspended are no more payable by the authority. The Authority is encouraging to save energy.

13. Press Advertisements

Less press notice was issued.

14. Technical Library

Lesser new books and publications have been purchased.

15. Training and workshops

Less training has been carried out.

16. Provision for Doubtful Debt

Licence fees due for more than 3 years has been earmarked as irrecoverable and provision has been for write off.

17. Contribution to International Organisations

Membership contribution to international organisations like ARICEA and CRASA is still due.

18. Overseas Mission

The Authority could not participate in a number of projected missions due to various reasons.

19. Donation

The Authority donated an amount of Rs 6,410,750/- to MTCI for the merger of ICTA and IBA as per Government policy.

20. Conference

Conference planned during the year could not be held.

21. Consultancy Costs

The consultancy fees paid to the Senior Advisor was budgeted under staff cost but was accounted under consultancy cost.

22. Project Recurrent Costs

The actual amount is lower than budgeted due to the fact that some projects were postponed.

28. CONTINGENT LIABILITIES

There are 9 legal suits which have been lodged against the ICTA. These legal suits account for a total contingent liability of Rs 411,825,000.

In addition to the above cases, the Supreme Court has delivered judgement against the Authority in the case Emtel v/s ICTA and Others. The Authority has lodged an appeal against the afore-mentioned judgement. The damage ordered in the judgement amounts to Rs 554,139,900 excluding interest and legal costs, involving 3 potentially liable parties namely the ICTA, Mauritius Telecom Ltd and Cellplus Mobile Communications Ltd.

In view of the fact that the appeal lodged against the judgement has been accepted, the damage has not been accrued in the financial statements. The present note is being presented for disclosure purpose in view of the recent judgement and the materiality of the amount involved.

29. UNIVERSAL SERVICE FUND

The revenue for USF is based on incoming international traffics and roaming. The roaming for Inland Revenue has increased during the period ending 30 June 2018. Thus, the actual revenue is higher than budgeted. The project costs include payment made to Rodrigues Project as from March 2018 instead of July 2017.

30. CURRENCY

All figures are shown to the nearest Mauritian Rupee.

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