Revenue Recognition rules to derive Deferred Sales Revenue

Product Category	Product particulars / Period / Validity Options	Effective April 01, 2016 under Ind AS
		Treatment of Advance Collection for Revenue Recognition/Deferred Sales Revenue (Yes-Recogntition deferred, No-Not Deferred)
Naukri / Naukrigulf / Firstnaukri Products		
Resdex	Resume Database Access with various subscription period options ranging from days to weeks to months upto one year and other filter options based on geographies, skill set etc	Yes
Best Places to Work (BPW)	Combination of products including resume database access, Job Postings, E-Apps, Logo, URL etc with Subscription options of Days / Week / Month / Qtr / Year	Yes
Branding - Banners	Time based banner products with subscription options of Week/Month/Qtr/Year	Yes
Branding - Home Page Logo	Products with subscription period options of Week/Month/Qtr/Year	Yes
Branding - Home Page Pane	Products with subscription period options of Week/Month/Qtr/Year	Yes
Microsite	Microsite with various subscription period options ranging from days to weeks to months upto one year	Yes
Job Gallery	Subscription options of Week/Month/Qtr/Year	Yes
E applications	Options to E-apply, Response Manager	Yes
Banner Impressions	CPM based banners with optional packs based on Impression count	Yes
Job Listing	Job Postings with options of multiple variants ranging from single posting to pack of upto 1000 postings	Yes
E-Hire	Assisted Shortlisting / Screening	Yes
Mailers	E-mailer options	Yes
SMS related products	Notification options	Yes

Product Category	Product particulars / Period / Validity Options	
Jeevansathi Products		
Astro Compatibility	Variants with subscription period options of 3 to 9 months	Yes
e-Classifieds	Variants with subscription period options of 3 months to a year	Yes
e-Rishta	Variants with subscription options of 1 month to a year	Yes
e-Value Pack	Variants with subscription period options of 1 month to a year	Yes
Profile	Profile including featured profile, profile highlighting products with subscription period options of 1 month to a year, with or without response booster products	Yes

Product Category	Product particulars / Period / Validity Options	
99acres Products		
Branding - Banners	Banner products including pop up, SRP banner, logo, Shoskelle, top right banners on home/search pages etc with subscription period options of month / Qtr / Year with filter options based on city type, residential/commercial etc	Yes
Branding - In Focus	"Dealers in Focus" on home page etc with subscription period options of Month / Qtr / Year with filter options based on city type, residential/commercial etc in search pages	Yes
Branding - Property Gallery	"Property Gallery" on home page to showcase properties along with microsite link etc with subscription period options of Month / Qtr / Year	Yes
Featured Project	Products displayed on home/city page along with link to microsite with subscription period options of Month / Qtr / Year with filter options based on city type, residential/commercial etc in search pages	Yes
New Project	Products accessable through tab on home/city pages along with microsite with subscription period options of Month / Qtr / Year with filter options based on city type, residential/commercial etc in search pages	Yes
Leads	Lead Data Base with subscription period options ranging from one month to a year	Yes
Listing	Property Listings with options of multiple variants ranging from single posting to pack of upto 1000 listings	Yes
Mailers	E-mailer options	Yes
SMS related products	Notification options	Yes

Shiksha Products

Product Category	Product particulars / Period / Validity Options	Treatment of Advance Collection for Revenue Recognition/Deferred Sales Revenue (Yes-Recogntition deferred, No-Not Deferred)
Branding - Banner	Banner products including pop up, logo, Shoskelle, top right banners on home/search pages etc with subscription period options of month / Qtr / Year with filter options based on city type/category, Institute category etc	Yes
Branding - Category Sponsor	Products displayed on course category pages on top along with link to microsite with subscription period options ranging from 15 days to a year with filter options based on city type, course / Institute type etc in search pages	Yes
Branding - Featured Institute	Products displayed on home page / course category / city pages page along with link to microsite with subscription period options ranging from 15 days to six months with filter options based on city type, course / Institute type etc in search pages	Yes
Branding - Home Page	Branding combo product including Bottom Banner, Featured Institute, Popular Institutes, Top Banner, logo etc with subscription period options of month / Qtr / Year with filter options based on city type/category, Institute category etc	Yes
Main Institute	Products displayed on search pages / course category / city pages along with link to microsite with subscription period options ranging from 15 days to six months with filter options based on city type, course / Institute type etc in search pages	Yes
Leads	Lead Data Base with subscription period options ranging from one month to a year	Yes
Listing	Listings with options of multiple variants, to run for subscription period, on search pages with filters based on city & course category etc	Yes
Mailers	E-mailer options	Yes
SMS related products	Notification options	Yes

Fast Forward (Candidate Services) Products

Resume Writing	Resume development by professionals	Yes
Others	Job Mail services, Resume featured/Spotlight products, Certification	Yes

Quadrangle Products

Management Search	Offline search & placement related assistance/services	Yes (100% revenue
IT Search	Offline search & placement related assistance/services	recognised after 90 days)

Note:

a)   Naukri.com, Naukrigulf.com, Firstnaukri.com, Jeevansathi.com, 99acres.com :-
Revenue is received in the form of fees etc, which is typically recognized prorata over the subscription / advertising agreement, usually ranging

b)   Fast Forward (Candidate Services):-
The revenue is earned in the form of fees and is typically recognized instantly

c)   Placement search division, Quadrangle:-
Revenue is received in the form of fees, for placements at various levels in a client's organization. Revenue is typically booked on the

In respect of category (a) above, the unaccrued amounts are not recognized as revenue till all obligations are fulfilled and are reflected in the

All the above sources of revenue are recognized net of service tax and are not recognized in instances where there is uncertainty with regard to