

IDEA CELLULAR LIMITED

Financial details of Idea Cellular Limited (Transferee Company) for the previous 3 years as per audited accounts and nine months ended (limited review) on a standalone basis are as under:

(Rs. in Crores)

Particulars	For the nine months ended 31st December, 2016 (Limited Reviewed) [as per Ind AS]	As per last Audited Financial Year [as per IGAAP]	1 year prior to the last Audited Financial Year [as per IGAAP]	2 years prior to the last Audited Financial Year [as per IGAAP]
	31.12.2016	2015-16	2014-15	2013-14
Equity Paid up Capital	3,601.69	3,600.51	3,597.84	3,319.63
Reserves and surplus	20,565.74	20,695.40	18,292.30	12,264.72
Carry forward losses	NA	NA	NA	NA
Net Worth	24,167.43	24,295.91	21,890.14	15,584.35
Miscellaneous Expenditure	NA	NA	NA	NA
Secured Loans	8,293.05	5,428.03	14,989.78	9,257.26
Unsecured Loans	43,406.27	35,424.90	10,885.64	10,104.39
Fixed Assets	82,817.28	70,955.14	37,193.35	37,404.24
Income from Operations	27,247.02	35,816.55	31,279.47	26,179.47
Total Income	27,395.31	35,999.99	31,731.81	26,403.43
Total Expenditure	27,961.72	31,989.74	27,392.73	23,798.15
Profit before Tax	(566.41)	4,010.24	4,339.08	2,605.28
Profit after Tax	(374.66)	2,616.66	2,809.84	1,689.31
Cash profit	5,224.73	10,021.87	7,774.20	6,294.79
EPS (Rs.)	(1.04)	7.27	7.94	5.09
Book value (Rs.)	67.10	67.48	60.84	46.95

Notes:

- 1) Secured and Unsecured Loans includes Current maturities of Long term Debts
- 2) Fixed Assets includes Capital Work in Progress
- 3) Total Expenditure also includes Finance Cost, Depreciation and Amortisation
- 4) Cash Profit = PAT + Deferred Tax + Depreciation & Amortisation + ESOP Cost
- 5) EPS implies Basic EPS

Date: 13th April, 2017



For Idea Cellular Limited



Pankaj Kapdeo
Company Secretary





ANNEXURE B

The financial details of the [transferee/transferor] company for the previous 3 years as per the audited statement of accounts:

Name of the Company: Vodafone Mobile Services Limited

(Rs. in Crores)

	Audited as on/for the period ended on*	As per last Audited Financial Year **	1 year prior to the last Audited Financial Year**	2 years prior to the last Audited Financial Year**
	December 31, 2016	2015-16	2014-15	2013-14
Equity Paid up Capital	1,376	627	200	200
Reserves and surplus (Note 1)	37,731	3,110	2,215	2,445
Carry forward (losses)	(4,668)	(5,062)	-	-
Net Worth (Note 2)	38,956	3,598	2,415	2,645
Miscellaneous Expenditure	0	0	0	0
Secured Loans	1,186	4,933	3,152	2,800
Unsecured Loans	46,900	56,522	6,107	6,095
Fixed Assets	86,675	70,117	11,929	11,538
Income from Operations	30,698	40,081	4,299	3,897
Total Income	30,875	40,378	4,717	4,024
Total Expenditure (Note 3)	33,626	42,528	5,048	3,780
(Loss) / Profit before Tax	(2,751)	(2,150)	(331)	244
(Loss) / Profit after Tax	(1,899)	803	(230)	136
Cash profit (Note 4)	3,097	4,869	538	748
EPS(Note 5)	(19.90)	12.82	(11.52)	6.79
Book value (Note 6)	10	10	10	10

*Based on IND AS** Based on IGAAP

Note 1 - Reserve and Surplus includes Carry forward (losses)

Note 2 - Net worth is calculated in accordance of the Companies act 2013 and excludes General Reserve created on account of amalgamation and Capital Contribution for share based payment reserve and Share based payment reserve.

Note 3 - Total Expenditure includes Depreciation and amortisation, Finance Cost, Exceptional items and Other (gains)/losses (net)

Note 4 - Cash profit represents Profit/ (Loss) before tax and adjusted for Depreciation and Amortisation, Provision for Regulatory matters, Provision for Doubtful Debts and Advances and Liabilities / Provisions no longer required written back and Exceptional Items.

Note 5 – Represents absolute number

Note 6 - Represents par value per Share

For [Vodafone Mobile Services Limited]


(Arvind Agarwal)
Director

Place: Mumbai

Date: Apr 13, 2017

Vodafone Mobile Services Limited

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ANNEXURE B

The financial details of the [transferee/transferor] company for the previous 3 years as per the audited statement of accounts:

Name of the Company: Vodafone India Limited

(Rs. in Crores)

	Audited as on/for the period ended on*	As per last Audited Financial Year **	1 year prior to the last Audited Financial Year**	2 years prior to the last Audited Financial Year**
	December 31, 2016	2015-16	2014-15	2013-14
Equity Paid up Capital	2,813	453	453	414
Reserves and surplus (Refer Note 1)	57,662	12,402	13,761	7,172
Carry forward (losses)	(1,147)	(1,041)	-	(310)
Net Worth (Note 2)	60,384	12,839	14,198	7,570
Miscellaneous Expenditure	0	0	0	0
Secured Loans	348	2,865	6,649	6,371
Unsecured Loans	8,358	14,884	14,567	13,359
Fixed Assets	16,539	14,176	14,421	13,877
Income from Operations	3,389	4,393	4,212	3,684
Total Income	3,427	5,025	6,848	5,201
Total Expenditure (Note 3)	3,544	6,383	6,220	5,316
(Loss) / Profit before Tax	(117)	(1,358)	628	(115)
(Loss) / Profit after Tax	(119)	(1,358)	628	(115)
Cash profit (Note 4)	1033	(181)	2,241	374
EPS (Note 5)	(0.58)	(29.97)	15.08	(2.77)
Book value (Note 6)	10	10	10	10

*Based on IND AS** Based on IGAAP

Note 1 – Reserve and Surplus includes Carry forward (losses)

Note 2 -Net worth is calculated in accordance of the companies' act 2013 and excludes Capital Reserve and Capital Contribution for share based payment reserve and Share based payment reserve.

Note 3 -Total Expenditure includes Depreciation and amortisation, Finance Cost, Exceptional items and Other (gains)/losses (net).

Note 4 - Cash profit represents Profit/ (Loss) before tax and adjusted for Depreciation and Amortisation, Provision for Regulatory matters, Provision for Doubtful Debts and Advances and Liabilities / Provisions no longer required written back and Exceptional Items.

Note 5 – Represents absolute number.

Note 6 - Represents par value per Share

For [Vodafone India Limited]

Thomas Reisten
Chief Financial Officer

Place: Mumbai

Date: April 13, 2017

Vodafone India Limited

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Lower Parel, Mumbai – 400 013, India

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