

j— ' — : IDEA CELLULAR LIMITED

!dea J Regd OfficeSuman Towers, Plot No 18, Sector 11, Gandhi Nagar-382011, CIN-L32100GJ1996PLC030976

Audited Consolidated Financial Results for the quarter and year ended 31-March-2018

Mn, except per share data)

Particulars	Quarter Ended			Year Ended	
	31-Mar-18 Audited (Refer Note 11)	31-Dec-17 Unaudited	31-Mar-17 Audited (Refer Note 11)	31-Mar-18 Audited	31-Mar-17 Audited
INCOME					
Service Revenue	61,210	65,055	81,075	282,420	355,299
Sale of Trading Goods	5	8	16	51	228
Other Operating Income	158	33	170	318	231
REVENUE FROM OPERATIONS	61,373	65,096	81,261	282,789	355,758
Other Income	2.504	420	684	3,530	3.069
TOTAL INCOME	63,877	65.516	81.945	286.319	358.827
EXPENSES					
Cost of Trading Goods	6	12	21	73	279
Employee Benefit Expenses	2,595	4,242	4,367	15,430	17,976
Network Expenses and IT Outsourcing Costs	21,429	23.661	25,380	97,334	101,817
License Fees and Spectrum Usage Charges	5,327	6,985	8,935	28,667	40,515
Roaming & Access Charges	7,109	6,361	9,424	35,358	42,754
Marketing, Content, Customer Acquisition & Service Costs	8,167	9,052	9,386	36,090	39,695
Finance Costs	12,246	11,910	10,050	48,130	40,085
Depreciation & Amortisation Expenses	20,854	21,415	19,885	84,091	78,272
Other Expenses	2.269	2,549	2.549	9.362	10,285
TOTAL EXPENSES	80,002	86.187	89.997	354.535	371.678
LOSS BEFORE TAX AND SHARE IN PROFIT / (LOSS) OF JOINT VENTURE AND	(16,125)	(20,671)	(8,052)	(68,216)	(12,851)
ASSOCIATE					
Add: Share in Profit / (Loss) of Joint Venture and Associate (net)	745	818	983	3,224	4,218
LOSS BEFORE TAX	(15.380)	(19.853)!	(7,069)	(64.992)	(8.633)
Tax expense:					
- Current tax	314	311	271	1,234	990
- Deferred tax	(6.072)	(7.319)	(4.063)	(24,544)	(5.626)
LOSS AFTER TAX	(9.622)	(12.845)	(3.277)	(41.682)	(3,997)
Items not to be reclassified to profit or loss in subsequent periods:					
- Re-measurement gains/(losses) of defined benefit plans	489	(16)	30	442	(56)
- Income tax effect	(168)	5	(10)	(152)	19
-Group's share in other comprehensive income of joint venture and associate	(5)	-	1	(7)	(6)
TOTAL COMPREHENSIVE LOSS	(9.306)	(12.856)	(3.256)	(41.399)	(4,040)
Paid up Equity Share Capital (Face value ? 10 per share)	43,593	36,075	36,053	43,593	36,053
Reserves excluding Revaluation Reserve				229,031	211,269
Earnings Per Share for the period (?)					
- Basic	(2.45)	(3.58)	(0.93)	(11.36)	(1.23)

- Diluted	(2.45)	(3.58)	(0.93)	(11.36)	(1.23)
Debenture Redemption Reserve				4,408	1.317
Networth				272,624	247,322
Debt Service Coverage Ratio (DSCR) *				1.51	1.99
Interest Service Coverage Ratio (ISCR) ”				1.75	2.63
Debt - Equity Ratio ***				2.13	2.23
* DSCR=Profit after Tax + Depreciation & Amortisation + Gross Finance Costs (excluding fair value gains / losses on derivatives) /(Gross Finance Costs (excluding fair value gains /					
losses on derivatives) +interest capitalised+scheduled long term principal repayments excluding prepayments)					
** ISCR=Profit afterTax + Depreciation & Amortisation + Gross Finance Costs (excluding fair value gains / losses on derivatives) /(Gross Finance Costs (excluding fair value gains /					
losses on derivatives) +interest capitalised)					
“* Debt - Equity Ratio = Debt / Equity					