

FR1 PROFIT & LOSS ACCOUNT STATEMENT CONSOLIDATED IN LOCAL CURRENCY

FISCAL YEAR : 2017

PERIOD FROM : 1 To : 12

SEGMENT: To :

Date : 09.01.2018 Time : 05:53:07

Description	US-1702-USD
Voice Trading	
Reseller Voice	
WHOLESALE VOICE	
PSTN	
Voice Line	
Voice Connect	
IN Services	
Incoming	
MANAGED COMMUNICATIONS	
IP Voice Solutions-Amortised Install	
IP Voice Solutions-Recurring	
Cloud UC	
Voice You	
SIP Trunking	
SIP Trunking-Amortised Install	
SIP Trunking-Recurring	
OTHER VOICE	
Other Voice	
Professional Services-Voice Services	
Customer Asset Sales -Voice	
COLT NUMBER HOSTING	
Enterprise Voice	
VOICE SERVICES	
ATM & Frame-Amortised Install	
ATM & Frame-Recurring	
Business Packs-Amortised Install	
Business Packs-Recurring	
Ethernet Line-Amortised Install	
Ethernet Line-Recurring	
Private Ethernet-Amortised Install	
Private Ethernet-Recurring	
Internet Access-Amortised Install	
Internet Access-Recurring	
Link-Amortised Revenue	
Link-Recurring	
Wave-Amortised Install	
Wave-Recurring	
Dark Fibre-Amortised Install	
Dark Fibre-Recurring	
Other Misc Data Networking-Amortised	
Other Misc Data Networking-Recurring	

BANDWIDTH SERVICES	
Ethernet Hub & Spoke-Amortised Insta Ethernet Hub & Spoke-Recurring Ethernet VPN-Amortised Install Ethernet VPN-Recurring Private Wave-Amortised Install Private Wave-Recurring IP VPN-Amortised Install IP VPN-Recurring Marketprizm-Amortised Install Marketprizm-Recurring Other Misc Managed Networking-Amortis Other Misc Managed Networking-Recurri Professional Services-Network Service	
MANAGED NETWORKING	
Customer Asset Sales - Data Extranet-Amortised Install Extranet-Recurring	
EXTRANET	
NETWORK SERVICES	
Dedicated Hosting-Amortised Install Dedicated Hosting-Recurring Shared Hosting-Amortised Install Shared Hosting-Recurring Infrastructure Management Services Sy Infrastructure Management Services Sy Customer Asset Sales - Managed Servic Cloud-Amortised Install Cloud-Recurring Storage-Amortised Install Storage-Recurring Professional Services-Colt Managed Cl	
COLT MANAGED CLOUD	
Colocation Total-Amortised Install Colocation Total-Recurring	
COLOCATION	
Professional Services-Data Centre Ser Asset Sales / M2 Revenue	
DATA CENTRE SERVICES	
Total Revenue Excl Intercompany	
Inter Segment Trading Revenue Intercompany Voice Other Intercompany Revenue	
TOTAL REVENUE	
Switched Interconnect - Variable Switched Interconnect - Fixed Revenue Shared Payments Reported in C	

Intercompany Voice (-COS)	
Switched Interconnect - Intercompany	
Other Voice COS	
Voice COS Asset Sales	
TOTAL VOICE COS	
Colocation Sites	451,123
Leased Lines	575,470
Other NWS COS	
MarketPrizm costs	
NS COS Asset Sales	
TOTAL NETWORK SERVICES COS	1,026,593
Other CMC COS	
CMC COS Asset Sales	
TOTAL COLT MANAGED CLOUD COS	
DCS COS Asset Sales	
Other DCS COS	
TOTAL DATA CENTRE SERVICES COS	
Bad Debts	
Credit Note Provision	
Dealers Agent Fees	
Other Direct Cost of Sales	
TOTAL OTHER DIRECT COS	
DIRECT COS EXCL. INTERCOMPANY	1,026,593
Intercompany Voice COS	
Inter Segment Trading COS	
Other Intercompany COS	
TOTAL DIRECT COST OF SALES	1,026,593
DIRECT CONTRIBUTION	1,026,593-
Direct Contribution %	
Voice Margin %	
Network Services Margin%	
Colt Managed Cloud Margin%	
Data Centre Services Margin%	
Commission	
Recruitment	
Training	
Remunerations & Other Personnel costs	
GROSS PERSONNEL - COS	
(-) Capitalised Personnel - COS	
NET PERSONNEL COS	
Rent	4,571-
Electricity	
Data Centre Electricity	
Other Utilities-COS	
Security-COS	
Other - COS	
Divisional Recharges	

TOTAL COST OF SALES OVERHEADS	4,571-
Network Maintenance	4,223
Backbone Rates	
Inventory & Asset Adjustments	58
Other Indirect COS Excl. Inventory & Network Depreciation	92,821
TOTAL COST OF SALES	92,531
GROSS PROFIT	1,119,123-
Gross Profit Before Depreciation (GPBD)	1,026,303-
GPBD%	
Commission	427,293
Recruitment	
Training	262
Remunerations & Other Personnel costs	993,199
GROSS PERSONNEL - SG&A	1,420,754
(-) Capitalised Personnel - SG&A	
NET PERSONNEL SG&A	1,420,754
Rent	68,990
Electricity	
Data Centre Electricity	
Other Utilities-SG&A	
Security-SG&A	
Electricity, Utilities & Security-SG&A	68,990
Marketing	
IT	120
External Fees	26,985
General Supplies & Equipment	9,595
Travel & Entertainment	57,422
Other Overheads	
Other SG&A	65,950
Total SG&A Overheads	1,649,816
Management EBITDA	2,676,119-
Management EBITDA Margin %	
Other Depreciation	4,708
Restructuring	
Management EBIT	2,773,647-
Interest Receivable	
Interest Payable	
Bank Charges	616
Exchange(Gains)/Losses	58,055-
Other Group Allocations	3,121,314-
Exceptional Severance - COS	
Exceptional Severance – SGA	
Reversal of Other Adjustments	
Other Exceptionals - COS	
Other Exceptionals - SGA	
PROFIT BEFORE TAX	405,105

Current Taxation	5,129
Deferred Taxation	
PROFIT AFTER TAX	399,977-
Profit after Tax (from Trial)	399,977-