

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 1
AUDITED FINANCIAL STATEMENTS OF CABLE & WIRELESS JAMAICA
FOR PERIOD ENDED DECEMBER 31, 2016 & CONSENT LETTER FROM
KPMG TO USE FINANCIAL STATEMENTS

Consolidated Financial Statements of

Cable & Wireless Jamaica Limited

31 December 2016

Consolidated Financial Statements of
Cable & Wireless Jamaica Limited
31 December 2016

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Cable & Wireless Jamaica Limited

31 December 2016

Directors, Senior Management, Officers and Advisors

Directors

Mr. Mark Kerr-Jarrett J.P.	Chairman
Mr. Garfield Sinclair	
Mr. John L. M. Bell	
Dr. Carolyn Hayle	
Ms. Michelle English	
Ms. Rochelle Cameron	Company Secretary

Senior Management and Officers

Garfield Sinclair	Chief Executive Officer
Ian Cleverly	Chief Financial Officer
Donovan White	Vice President, C&W Business
Rajesh Paul	Commercial Director
Stephen Price	Senior Director, Retail Distributions & Operations
Ronnie Thompson	Senior Director, Customer Experience
Carlo Redwood	Vice President, Marketing
Rochelle Cameron	Vice President, Legal & Regulatory
Carlton Baxter	Vice President, Technology
Suzzette Harriott	Senior Human Resources Business Partner
Kayon Wallace	Director, Corporate Communications & Stakeholder Relations

Advisors

KPMG	Auditors
The Bank of Nova Scotia Ja. Ltd. National Commercial Bank Ja. Ltd. Citibank N.A.	Principal Bankers
Myers Fletcher & Gordon Grant Stewart Phillips & Company	Attorneys-at-Law

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INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the separate financial statements of Cable & Wireless Jamaica Limited ("the Company") and the consolidated financial statements of the Company and its subsidiaries ("the Group") set out on pages 10 to 57, comprising the Group's and Company's statements of financial position as at December 31, 2016, the Group's and Company's statements of profit or loss and other comprehensive income, changes in equity and cash flows for the period then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and the Company as at December 31, 2016, and of the Group's and Company's financial performance and cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRS) and the Jamaican Companies Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Report on the Audit of the Financial Statements (continued)

Material Uncertainty Related to Going Concern

We draw attention to note 2.1 of the financial statements, which indicates accumulated losses of \$48,807 million (31 March 2016: \$47,859 million) and \$49,252 million (31 March 2016: \$48,303 million) for the Group and the Company, respectively, and stockholders' net deficits of \$29,890 million (31 March 2016: \$28,138 million) and \$31,010 million (31 March 2016: \$29,179 million) respectively, as at the reporting date. This indicates the existence of a material uncertainty that may cast significant doubt about the Group's ability to continue as a going concern.

Until the Group is able to sustain profitable operations, it remains dependent on its ultimate parent for continued financial support. The directors have received a letter from Cable & Wireless Communications Limited, indicating that it has the intent and ability to provide financial support to the Group for the foreseeable future. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In addition to the matter described in the *Material Uncertainty Related to Going Concern* paragraphs, we have determined the matters described below to be the key audit matters to be communicated in our report:

1 Valuation of property, plant and equipment and intangible assets

The key audit matter

There is a significant risk that the carrying value of the Group's investment in property, plant and equipment may not be recoverable because of technological change, the competitive and regulatory environment, and challenging economic conditions that affect the Group's ability to generate cash inflows from the number of customers or the rates charged to those customers.

How the matter was addressed in our audit

Our audit procedures in response to this matter, included, among others:

- Involving our own specialist to assess the controls over approval and execution of capital expenditure projects, and the appropriate commissioning and transfer of assets when they are ready for intended use by management. This involved interviews with officers of the Group responsible for managing the projects and inspecting a sample of documentation related to selected projects;



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Report on the Audit of the Financial Statements (continued)

Key Audit Matters (continued)

1 Valuation of property, plant and equipment and intangible assets (continued)

The key audit matter

There is a significant risk that the carrying value of the Group's investment in property, plant and equipment may not be recoverable because of technological change, the competitive and regulatory environment, and challenging economic conditions that affect the Group's ability to generate cash inflows from the number of customers or the rates charged to those customers.

How the matter was addressed in our audit

- Enquiring of management whether there were indicators that the relevant assets may be impaired or that the estimated useful lives were not appropriate, in light of the management's plans for the business, the state and performance of the assets, changes in technology and other external factors that might adversely affect the Group's ability to generate cash inflows from the assets;
- Inspecting documentary evidence related to management's assessment of assets for evidence of impairment concerns; and
- Physically inspecting a sample of assets to assess whether the condition and use of the assets suggest that they are impaired. Our sample was primarily selected on the basis of monetary value.

2 Recoverability of debtor balances

The key audit matter

The Group has significant overdue balances with corporate, government and residential customers. There is significant judgement involved in determining the levels of allowance for impairment on these balances, because of the uncertainty involved in estimating the timing and amount of future collections.

How the matter was addressed in our audit

Our procedures in this area included:

- Testing the manual and automated controls over recording and ageing receivables. Our testing of automated controls involved using our own Information Technology Audit specialists to test the design, implementation and operating effectiveness of automated controls;



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Report on the Audit of the Financial Statements (continued)

Key Audit Matters (continued)

2 Recoverability of debtor balances (continued)

The key audit matter

The Group has significant overdue balances with corporate, government and residential customers. There is significant judgement involved in determining the levels of allowance for impairment on these balances, because of the uncertainty involved in estimating the timing and amount of future collections.

How the matter was addressed in our audit

- Testing subsequent receipts for significant accounts and customer groups identified as overdue; and
- Assessing the Group's allowance rates by testing historical collection data for Residential and Government customers with balances with overdue amounts, and verifying that the impairment allowances used by management reflected the empirical patterns observed from the collections data.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to The Board of Directors.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS and the Jamaican Companies Act, 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.



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Report on the Financial Statements (continued)

Responsibility of Management and Those Charged with Governance for the Financial Statements (continued)

In preparing the financial statements, management is responsible for assessing the Group'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 either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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.

A further description of our responsibilities for the audit of the financial statements is included in the Appendix to this auditors' report. This description, which is located at pages 8-9, forms part of our auditors' report.

Report on additional matters as required by the Jamaican Companies Act.

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

In our opinion, proper accounting records have been maintained, so far as appears from our examination of those records, and the financial statements, which are in agreement therewith, give the information required by the Jamaican Companies Act in the manner required.

The engagement partner on the audit resulting in this independent auditors' report is Nigel Chambers.

Chartered Accountants
Kingston, Jamaica

February 27, 2017



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Appendix to the Independent Auditors' report

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 Group'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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



INDEPENDENT AUDITORS' REPORT

To the Members of
CABLE & WIRELESS JAMAICA LIMITED

Appendix to the Independent Auditors' report (continued)

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Board of Directors, we 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. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Cable & Wireless Jamaica Limited
Income statements
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

	Notes	Group		Company	
		9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m	9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m
Revenue	4	19,226	23,034	19,197	22,998
Operating costs before depreciation and amortisation	6(a)	(14,314)	(15,799)	(14,288)	(15,768)
Depreciation	11	(2,055)	(2,301)	(2,055)	(2,232)
Amortisation	10	(840)	(1,101)	(840)	(1,101)
Other operating income/(expense)		641	(7)	641	(7)
Operating profit before exceptional items		2,658	3,826	2,655	3,890
Operating exceptional items	6(a)	233	1,135	233	1,135
Operating profit after exceptional items		2,891	4,961	2,888	5,025
Finance income	7	45	145	45	145
Finance expense	7	(4,352)	(3,908)	(4,354)	(3,912)
(Loss)/profit before income tax		(1,416)	1,198	(1,421)	1,258
Income tax expense	8	(146)	(33)	(142)	(33)
(Loss)/profit for the period		(1,562)	1,165	(1,563)	1,225
(Loss)/earnings per stock unit (cents)	9	(9.3)	6.9		

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited
Statements of comprehensive income
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

	Group		Company	
	9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m	9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m
(Loss)/profit for the period	(1,562)	1,165	(1,563)	1,225
Other comprehensive (loss)/income				
Items that will not be reclassified to profit or loss				
Actuarial (losses)/gains in the value of defined benefit retirement plans	(268)	3,409	(268)	3,409
Items that are or may be reclassified to profit or loss				
Exchange differences on translation of subsidiary	78	64	-	-
Other comprehensive (loss)/income for the period	(190)	3,473	(268)	3,409
Total comprehensive (loss)/income for the period	(1,752)	4,638	(1,831)	4,634

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited


Statements of financial position


as at 31 December 2016

(with comparatives as at 31 March 2016)

		Group		Company	
	Notes	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Assets					
Non-current assets					
Intangible assets	10	5,614	6,806	5,614	6,806
Property, plant and equipment	11	20,086	18,650	20,082	18,647
Investments in subsidiaries	12	-	-	133	133
Other receivables	13	1,518	1,048	1,518	1,048
Retirement benefit assets	20	2,106	3,429	2,106	3,429
		29,324	29,933	29,453	30,063
Current assets					
Trade and other receivables	13	7,700	5,201	7,655	5,202
Inventories	14	645	801	645	801
Cash and cash equivalents	15	1,451	481	1,366	417
		9,796	6,483	9,666	6,420
Total assets		39,120	36,416	39,119	36,483
Liabilities					
Current liabilities					
Trade and other payables	16	8,832	9,178	8,766	9,159
Current portion of long term liabilities and overdrafts	17	512	79	485	79
Provisions	19	-	6	-	6
		9,344	9,263	9,251	9,244
Non-current liabilities					
Trade and other payables	16	196	2,527	196	2,527
Long term liabilities	17	2,587	322	2,587	322
Provisions	19	1,533	1,853	1,509	1,822
Due to related parties	25(d)	55,350	50,589	56,586	51,747
		59,666	55,291	60,878	56,418
Net liabilities		(29,890)	(28,138)	(31,010)	(29,179)
Net deficit					
Capital and reserves attributable to the stockholders					
Share capital	21	16,817	16,817	16,817	16,817
Reserves		(46,707)	(44,955)	(47,827)	(45,996)
Net deficit		(29,890)	(28,138)	(31,010)	(29,179)

These financial statements were approved by the Board of Directors on 27 February 2017 and signed on its behalf by:


Mr. John L.M. Bell
Director


Dr. Carolyn Hayle
Director

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited
Statements of changes in equity
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

Group	Reserves					
	Share capital \$m	Foreign currency translation \$m	Share-based payment reserve \$m	Employee benefits reserve \$m	Accumulated deficit \$m	Net deficit \$m
Balances at 1 April 2015	16,817	533	21	1,242	(51,389)	(32,776)
Profit for the year	-	-	-	-	1,165	1,165
Net actuarial gains recognised	-	-	-	-	3,409	3,409
Exchange differences on translation of foreign operations	-	64	-	-	-	64
Total comprehensive income for the year	-	64	-	-	4,574	4,638
Transfers to accumulated deficit	-	-	-	1,044	(1,044)	-
Balances at 31 March 2016	16,817	597	21	2,286	(47,859)	(28,138)
Loss for the period	-	-	-	-	(1,562)	(1,562)
Net actuarial losses recognised	-	-	-	-	(268)	(268)
Exchange differences on translation of foreign operations	-	78	-	-	-	78
Total comprehensive loss for the period	-	78	-	-	(1,830)	(1,752)
Transfers to accumulated deficit	-	-	-	(882)	882	-
Balances at 31 December 2016	16,817	675	21	1,404	(48,807)	(29,890)

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited
Statements of changes in equity
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

Company	Reserves				
	Share capital \$m	Share-based payment reserve \$m	Employee benefits reserve \$m	Accumulated deficit \$m	Net deficit \$m
Balance at April 1 2015	16,817	21	1,242	(51,893)	(33,813)
Profit for the year	-	-	-	1,225	1,225
Net actuarial gains recognised	-	-	-	3,409	3,409
Total comprehensive income for the year	-	-	-	4,634	4,634
Transfers to accumulated deficit	-	-	1,044	(1,044)	-
Balances at 31 March 2016	16,817	21	2,286	(48,303)	(29,179)
Loss for the period	-	-	-	(1,563)	(1,563)
Net actuarial losses recognised	-	-	-	(268)	(268)
Total comprehensive loss for the period	-	-	-	(1,831)	(1,831)
Transfers to accumulated deficit	-	-	(882)	882	-
Balances at 31 December 2016	16,817	21	1,404	(49,252)	(31,010)

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited
Statements of cash flows
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

		Group		Company	
	Notes	9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m	9 months ended 31 Dec 2016 \$m	Year ended 31 Mar 2016 \$m
(Loss)/profit for the period		(1,562)	1,165	(1,563)	1,225
Adjustments for:					
Tax expense	8	146	33	142	33
Depreciation	11	2,055	2,301	2,055	2,232
Amortisation	10	840	1,101	840	1,101
Impairment reversal on property, plant and equipment	11	-	(3,404)	-	(3,404)
Pension refund		1,201	1,899	1,201	1,899
(Gain)/loss on disposal of property, plant and equipment		(641)	6	(641)	6
Finance income	7	(45)	(145)	(45)	(145)
Finance expense	7	4,352	3,908	4,354	3,912
Exchange differences on translation of foreign operations		78	64	-	-
Site restoration provision		45	66	54	63
Employee benefits	6(b),20(b)	(146)	(56)	(146)	(56)
Operating cash flows before working capital changes		6,323	6,938	6,251	6,866
Changes in working capital					
Decrease in provisions		(326)	(1,251)	(373)	(1,313)
Increase in inventories		(46)	(336)	(46)	(336)
(Increase)/decrease in trade and other receivables		(4,998)	3,248	(5,546)	3,243
Decrease/(increase) in related companies' balances		1,630	(71)	1,672	(69)
Decrease in trade and other payables		(104)	(3,303)	(151)	(3,301)
Cash generated from operations		2,479	5,225	1,807	5,090

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited
Statements of cash flows (Continued)
for the nine months ended 31 December 2016
(with comparatives for the year ended 31 March 2016)

	Notes	Group		Company	
		9 months ended 31 Dec 2016 \$m	12 months ended 31 Mar 2016 \$m	9 months ended 31 Dec 2016 \$m	12 months ended 31 Mar 2016 \$m
Net cash from operating activities		2,479	5,225	1,807	5,090
Cash flows from investing activities					
Interest received		56	140	56	140
Purchase of licence		-	1,252	-	1,252
Deferred income		(1,801)	782	(2,331)	848
Purchase of property, plant and equipment	11	(3,609)	(8,808)	(3,608)	(8,810)
Proceeds from sale of property, plant and equipment		738	-	738	-
Net cash used in investing activities		(4,616)	(6,634)	(5,145)	(6,570)
Net cash flow before financing activities		(2,137)	(1,409)	(3,338)	(1,480)
Cash flows from financing activities					
Long term liabilities, net		2,580	124	3,159	32
Finance costs		(4,348)	(4,057)	(3,798)	(4,057)
Due to related parties		4,761	5,034	4,839	5,238
Net cash from financing activities		2,993	1,158	4,200	1,213
Net increase/(decrease) in cash and cash equivalents		856	(251)	862	(267)
Cash and cash equivalents at beginning of period		424	675	360	627
Cash resources		1,280	424	1,222	360
Comprising:					
Cash and cash equivalents	15	1,451	481	1,366	417
Overdrafts	17	(171)	(57)	(144)	(57)
Cash resources		1,280	424	1,222	360

The notes on pages 17 to 57 are an integral part of these financial statements.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

1 General information

Cable & Wireless Jamaica Limited ("the Company") is incorporated and domiciled in Jamaica and its ordinary stock units are listed on the Jamaica Stock Exchange. The Company's registered office is located at 2-6 Carlton Crescent, Kingston 10, Jamaica, West Indies. The Company together with its subsidiaries, Jamaica Digiport International Limited, Digital Media & Entertainment Limited and other subsidiaries are collectively referred to herein as "the Group".

The Company is a 77% owned subsidiary of CWC CALA Holdings Limited, incorporated in Barbados. The parent company is Cable & Wireless Communications Limited (formerly Plc) and the ultimate parent company is Liberty Global Plc ("Liberty Global"), both incorporated in England. Another subsidiary of Cable & Wireless Communications Limited holds an additional 5% of the issued ordinary stock units of the Company.

The principal activity of the Group is the provision of domestic and international telecommunications services under various operating licences granted on March 14, 2000, under the Telecommunications Act of Jamaica. The Group trades under the name "FLOW" along with a fellow subsidiary of Cable & Wireless Communications Limited.

On May 16, 2016, Liberty Global announced that it had completed its acquisition of Cable & Wireless Communications Plc in a transaction valued at approximately USD7.4 billion on an enterprise value basis.

The financial reporting period for the Group and Company was changed from 31 March to 31 December to coincide with the reporting date for Liberty Global.

2 Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of Cable & Wireless Jamaica Limited have been prepared in accordance with International Financial Reporting Standards (IFRS) and interpretations adopted by the International Accounting Standards Board, and comply with the provisions of the Jamaican Companies Act ("the Act").

These financial statements are presented in Jamaican Dollars (\$) rounded to the nearest million. They have been prepared on the historical cost basis.

Management has prepared the financial statements on the going concern basis. However, the Group and the Company had accumulated losses of \$48,807 million (31 March 2016: \$47,859 million) and \$49,252 million (31 March 2016: \$48,303 million), respectively, and stockholder's net deficits of \$29,890 million (31 March 2016: \$28,138 million) and \$31,010 million (31 March 2016: \$29,179 million), respectively, as at the reporting date. As a result of the accumulated losses, uncertainty exists about the Group's continuation as a going concern. Until such time as the Group is able to sustain profitable operations, it remains dependent on Cable & Wireless Communications Limited, its parent, for continued financial support. The Directors have received a letter from Cable & Wireless Communications Limited indicating that financial support will be provided for the foreseeable future.

The preparation of financial statements in accordance with IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on historical experience and various other factors that are considered to be reasonable under the circumstances. They form the basis of judgements about the carrying values of assets and liabilities that are not readily available from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised and in any future periods affected. Critical judgements and areas where the use of estimates is significant are discussed in note 3.

The accounting policies have been applied consistently by Group entities.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.1 Basis of preparation (continued)

Basis of consolidation

The consolidated financial statements comprise a consolidation of the accounts of the Company and its subsidiaries prepared for the nine months ended 31 December 2016, with comparatives for the year ended 31 March 2016.

Subsidiaries

Subsidiaries are entities controlled by and forming part of the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity, exposure to variable returns from the investee and a link between the power the Group has and the variability of returns. In assessing control, the existence and effect of potential voting rights that are currently exercisable are considered. Subsidiaries are consolidated from the date on which the Group effectively takes control until the date that control ceases. Accounting policies of subsidiaries are aligned with the policies adopted by the Group.

Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

2.2 Application of recently issued International Financial Reporting Standards

Certain new standards and amendments to IFRS during the period ended 31 December 2016. None of these amendments had a material impact on the Group's financial statements.

At the reporting date, certain new standards, interpretations and amendments have been issued, which were not yet in effect and which the Group had not adopted these early. Those relevant to the Group are as follows:

Title	Effective date	Description and impact on the Group
IAS 7, <i>Statement of Cash Flows</i>	Annual periods beginning on or after 1 January 2017	Requires an entity to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash flows.
IAS 12, <i>Income Taxes</i>	Annual periods beginning on or after 1 January 2017	Clarifies the following: <ul style="list-style-type: none">i) The existence of a deductible temporary difference depends solely on a comparison of the carrying amount of an asset and its tax base at the end of the reporting period, and is not affected by possible future changes in the carrying amount or expected manner of recovery of the asset.ii) Deferred tax asset can be recognised if the future bottom line of the tax return is expected to be a loss, if certain conditions are met.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.2 Application of recently issued International Financial Reporting Standards (continued)

Title	Effective date	Description and impact on the Group
IAS 12, <i>Income Taxes</i> (continued)	Annual periods beginning on or after 1 January 2017 (continued)	<p>Clarifies the following (continued):</p> <p>iii) Future taxable profits used to establish whether a deferred tax can be recognised should be the amount calculated before the effect of reversing temporary differences.</p> <p>iv) An entity can assume that it will recover an asset for more than its carrying amount if there is sufficient evidence that it is probable that the entity will achieve this.</p> <p>v) Deductible temporary differences related to unrealised losses should be assessed on a combined basis for recognition unless a tax law restricts the use of losses to deductions against income of a specific type.</p>
IFRS 15 <i>Revenue from Contracts with Customers</i>	Annual periods beginning on or after 1 January 2017 with early adoption permitted	<p>Establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It replaces IAS 18 <i>Revenue</i>, IAS 11 <i>Construction Contracts</i> and IFRIC 13 <i>Customer Loyalty Programmes</i>.</p> <p>The Group is still assessing the impact of IFRS 15 but the new standard could have significant impact on customer acquisition costs and large managed services contracts.</p>

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.2 Application of recently issued International Financial Reporting Standards (continued)

Title	Effective date	Description and impact on the Group
IFRS 9, <i>Financial Instruments</i>	Annual periods beginning on or after 1 January 2018	Replaces the existing guidance in IAS 39 Financial Instruments: Recognition and Measurement. IFRS 9 includes revised guidance on the classification and measurement of financial assets and liabilities, including a new expected credit loss model for calculating impairment of financial assets and the new general hedge accounting requirements. It also carries forward the guidance on recognition and derecognition of financial instruments from IAS 39. IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' model, which means that a loss event will no longer need to occur before an impairment allowance is recognised.
IFRS 16 <i>Leases</i>	Annual periods beginning on or after 1 January 2019	Eliminates the current dual accounting model for lessees, which distinguishes between on-balance sheet finance leases and off-balance sheet operating leases. Instead, there is a single, on-balance sheet accounting model that is similar to current finance lease accounting. Lessees will be required to bring all major leases on-balance sheet, recognising new assets and liabilities. The on-balance sheet liability will attract interest; the total lease expense will be higher in the early years of a lease even if a lease has fixed regular cash rentals. Optional lessee exemption will apply to short-term leases and for low-value items with value of US\$5,000 or less.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months period ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.3 Foreign currencies

a) Functional currency

Amounts included in the financial statements of each of the Group's components are measured using the currency of the primary economic environment in which the component operates (the functional currency). The Company's functional currency is the Jamaica dollar (JMD).

b) Foreign currency translation

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

c) Foreign operations

The results and financial position of all Group entities that have functional currencies different from the Group's presentation currency of Jamaican dollars are translated as follows:

- i) Assets and liabilities are translated at the closing rate at the reporting date;
- ii) Income and expenses are translated at rates closely approximating the rate at the date of the transactions; and
- iii) Resulting exchange differences are recognised in the foreign currency translation reserve.

Where investments are matched in whole or in part by foreign currency loans, the exchange differences arising on the retranslation of such loans are also recorded as movements in the Group's translation reserves and any excess taken to profit or loss.

The principal exchange rates used in the preparation of these accounts are as follows:

	31 Dec 2016	31 Mar 2016
JMD:GBP		
Average	167.15	176.93
Period/Year end	160.53	170.92
JMD:USD		
Average	126.64	117.73
Period/Year end	129.26	121.09

2.4 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment losses. The cost of property, plant and equipment includes labour and overhead costs arising directly from the construction or acquisition of an item of property, plant and equipment. Plant and equipment represents the Group's network infrastructure assets.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.4 Property, plant and equipment (continued)

The estimated costs of dismantling and removing assets, typically cell sites and network equipment, and restoring land on which they are located are included in the cost of property, plant and equipment. The corresponding obligation is recognised as a provision in accordance with IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that the future economic benefits will flow to the Group and the cost can be measured reliably. All other subsequent costs (primarily repairs and maintenance) are charged to profit or loss as incurred.

Depreciation is not recognised on freehold land or assets under construction. Depreciation is provided to write-off the cost of property, plant and equipment, on a straight line basis over the estimated useful lives of the assets as follows:

	Useful lives
Cables and transmission equipment	up to 20 years
Office equipment and computers	4 to 10 years
Plant and machinery	5 to 40 years
Computer equipment	4 years
Freehold buildings	40 years
Leasehold buildings	up to 40 years or term of lease if less

Asset useful lives are reviewed, and adjusted if appropriate, at each reporting date. An asset's carrying amount is written down to its recoverable amount if the carrying amount is greater than its recoverable amount through sale or use. Assets are tested for impairment on an annual basis (see note 2.7).

2.5 Intangible assets

Costs that are directly associated with the purchase and implementation of identifiable and unique software products by the Group are recognised as intangible assets. Expenditures that enhance or extend the benefits of computer software programs beyond their original specifications and lives are recognised as capital improvements and added to the original cost of the software.

Intangible assets relating to customer contracts, customer relationships and licences obtained as part of the Group's business combinations are recorded initially at their fair values.

Intangible assets that do not have indefinite useful lives are amortised on a straight line basis over their respective lives, which are usually based on contractual terms from the date that they are available for their intended use by management. Other intangible assets are stated at cost less amortisation.

	Useful lives
Software	3 to 5 years
Licences	Up to 25 years or the licence term if less

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.6 Financial instruments

Financial assets

The Group classifies its financial assets into the following categories: cash and cash equivalents; trade and other receivables; financial assets at fair value through profit or loss and available-for-sale financial assets. The classification depends on the purpose for which the assets are held. The Group does not currently classify any investments as held-to-maturity.

Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at each reporting date for financial assets other than those held at fair value through profit or loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank and short-term deposits. They are highly liquid monetary investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in fair value. The carrying value of cash and cash equivalents in the statement of financial position is considered to approximate fair value. Bank overdrafts are included within borrowings and classified in current liabilities on the statement of financial position.

Trade and other receivables

Trade and other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Group provides money, goods or services directly to a third party with no intention of trading the receivable. Trade and other receivables are presented in current assets in the statement of financial position, except for those with maturities greater than one year after the reporting date.

Receivables are recognised initially at the fair value of the amount due from the customer and subsequently at the amounts considered recoverable (amortised cost).

Financial liabilities

The Group classifies its financial liabilities into the following categories: trade and other payables; borrowings; and financial liabilities at fair value.

Management determines the classification of its financial liabilities at initial recognition and re-evaluates this designation at each reporting date for financial liabilities other than those held at fair value.

Long term liabilities

Borrowings are recognised initially at fair value net of directly attributable transaction costs and are subsequently measured at amortised cost. Any difference between the proceeds received (net of transaction costs) and the redemption value is recognised through profit or loss over the period of the borrowings using the effective interest method. The financial liabilities recognised in this category include secured and unsecured bonds and facilities and other loans held by the Group and are presented in borrowings in current liabilities in the statement of financial position unless the Group has an unconditional right to defer settlement of the liability for at least one year after the reporting date.

2.7 Impairment of assets

Financial assets

The Group assesses at each reporting date whether there is objective evidence that a financial asset not carried at fair value through profit or loss or a group of those financial assets is impaired.

An impairment allowance is established for trade receivables when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.7 Impairment of assets (continued)

Non-financial assets

Non-current assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be fully recoverable. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

The Group determines any impairment by comparing the carrying values of each of the Group's assets (or the cash-generating unit to which it belongs) to its recoverable amount, which is the higher of the asset's fair value less costs to sell and its value in use. Fair value represents market value in an active market. Value in use is determined by discounting future cash flows arising from the asset. Future cash flows are determined with reference to the Group's own projections using pre-tax discount rates.

Impairment reviews involve management making assumptions and estimates, which are highly judgemental and susceptible to change. We consider the carrying value of other assets at least annually. If there are impairment triggers that indicate an impairment of assets, we perform an impairment review during the period. See note 11 for details on impairment loss incurred during the period.

2.8 Inventories

Inventories are measured at the lower of cost and net realisable value. Cost is the amount paid less any rebates, trade discounts or subsidies. It also includes delivery charges and import duties, but does not include value added taxes or advertising and administration costs. Cost is based on the first-in, first-out (FIFO) principle. For inventories held for resale, net realisable value is determined as the estimated selling price in the ordinary course of business less costs to sell. Impairment allowance is made for obsolete and slow-moving inventories as required.

2.9 Share capital

Incremental costs directly attributable to the issue of new shares or the repurchase of shares are recognised in equity.

2.10 Leases

All the Group's leases have been assessed to be operating leases. Payments made under operating leases, net of lease incentives or premiums received, are charged through the income statement on the straight-line basis over the period of the lease.

2.11 Employee benefits

A defined contribution plan is a pension plan under which the Group pays fixed contributions to a third party. The Group has no further payment obligations once the contributions have been paid. The contributions are recognised as operating costs as they are incurred through the income statement.

Defined benefit asset

A defined benefit plan is a pension plan that defines the amount of pension benefit that an employee will receive on retirement based on one or more factors such as age, years of service and compensation. These schemes are generally funded through payments to insurance companies or Trustee-administered funds, determined by periodic actuarial calculations.

The asset or liability recognised in the statement of financial position in respect of the defined benefit pension plan represents the fair value of plan assets less the present value of the defined benefit obligations at the reporting date. Assets are only recognised to the extent that the present value of the economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan exceed the fair value of the plan assets less the present value of the defined benefit obligations. Defined benefit obligations for each scheme are calculated annually by independent actuaries.

The Group recognises actuarial gains and losses, arising from experience adjustments and changes in actuarial assumptions, in the period in which they occur in the statement of other comprehensive income. Past service costs are recognised through profit or loss.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.11 Employee benefits (continued)

Defined benefit asset (continued)

Current service costs and any past service costs, together with the unwinding of the discount on net plan assets or liabilities, are included within operating costs in profit or loss.

Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Group recognises termination benefits within other provisions when it is demonstrably committed to the action leading to the employee's termination.

Bonus plans

The Group recognises a liability in relation to bonuses payable to employees where contractually obliged or where there is a past practice that has created a constructive obligation.

2.12 Tax

Tax on the profit or loss for the period comprises current and deferred tax. Tax is recognised through profit or loss except to the extent that it relates to items recognised in other comprehensive income; in which case, it is also recognised in other comprehensive income.

Current tax is the expected tax payable on the taxable income for the period, using rates that have been enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of prior periods.

Deferred tax is provided on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements, except where the difference arises from:

- The initial recognition of goodwill; or
- The initial recognition of an asset or liability in a transaction other than a business combination, affecting neither accounting nor taxable profit.

Deferred tax is calculated using tax rates that are expected to apply to the period when the temporary differences reverse, based on rates that have been enacted or substantively enacted by the reporting date.

Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future.

2.13 Provisions

Provisions are liabilities of uncertain timing or amount. A provision is recognised when the Group has a present legal or constructive obligation as a result of a past event, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.

Provisions are presented in the statement of financial position at the present value of the estimated future outflows required to settle the obligation. Provision charges and reversals are recognised through profit or loss. Discount unwinding is recognised as a finance expense.

2.14 Revenue recognition

Group revenue, which excludes discounts, value added tax and similar sales taxes, represents the amount receivable in respect of services and goods provided to customers.

Revenue from services is recognised as the services are provided. In respect of services invoiced in advance, amounts are deferred until provision of the service.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

2 Summary of significant accounting policies (continued)

2.14 Revenue recognition (continued)

Amounts payable by and to other telecommunications operators are recognised as the services are provided. Charges are negotiated separately and are subject to continual review. Revenue generated through the provision of these services is recognised gross of any amounts payable to other telecommunications operators for interconnect fees.

Revenue from mobile, broadband, TV and fixed line products comprises amounts charged to customers in respect of monthly access charges, airtime and usage, messaging and other telecommunications services. This includes data services and information provision and revenue from the sale of equipment, including handsets.

Monthly access charges from mobile, broadband, TV and fixed line products are invoiced and recorded as part of a periodic billing cycle. Airtime, either from contract customers as part of the invoiced amount or from prepaid customers through the sale of prepaid credit, is recorded in the period in which the customer uses the service. Unbilled revenue resulting from services provided to contract customers from the billing cycle date to the end of each period is accrued. Unearned monthly access charges relating to periods after each accounting period are deferred.

The Group earns revenue from the transmission of content and traffic on its network originated by third-party providers. Third-party dealers and partners are also engaged to facilitate the sale and provision of some services and equipment sold by the Group. We assess whether revenue should be recorded gross as principal or net as agent, based on the features of such arrangements including the following factors:

- Whether the Group holds itself out as an agent;
- Whether the Group has latitude for establishing the price, either directly or indirectly, for example by providing additional services;
- Provision of customer remedies;
- Whether the Group has the primary responsibility for providing the services to the customer or for fulfilling the order; and
- Assumption of credit risk.

Revenue from sales of telecommunications equipment is recognised upon delivery to the customer.

The total consideration on arrangements with multiple revenue generating activities (generally the sale of telecoms equipment and ongoing service) is allocated to those components that are capable of operating independently, based on the estimated fair value of the components. The fair value of each component is determined by amounts charged when sold separately and by reference to sales of equivalent products and services by third parties.

Revenue arising from the provision of other services, including maintenance contracts, is recognised over the periods in which the service is provided.

Customer acquisition costs including dealer commissions and similar payments are expensed as incurred.

2.15 Exceptional items

Exceptional items are material items within the income statement that derive from individual events that fall within the ordinary activities of the Group but are identified as exceptional items by virtue of their size, nature or incidence.

2.16 Non-current assets held for sale

Non-current assets, or disposal groups comprising assets and liabilities, that are expected to be recovered primarily through sale, rather than continuing use, are classified as held-for-sale. Assets held-for-sale are measured at the lower of their carrying amount and fair values less cost to sell.

Impairment losses on initial reclassification as held-for-sale and subsequent gains and losses on re-measurement are recognised in the income statement. Once classified as held-for-sale, property, plant and equipment are no longer depreciated.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

3 Critical accounting estimates and judgements

A number of estimates and assumptions have been made relating to the reporting of results of operations and the financial condition of the Group. Results may differ significantly from those estimates under different assumptions and conditions. The following discussion addresses the Group's most critical accounting estimates. These particular policies require subjective and complex assessments, often as a result of the need to make estimates about the effect of matters that are uncertain.

3.1 Impairment of property, plant and equipment

Management assesses property, plant and equipment and intangible assets for impairment whenever events or changes in circumstances indicate that the carrying value is less than its recoverable amount. Factors that are considered important and that could trigger an impairment review include the following:

- Obsolescence or physical damage;
- Significant changes in technology and regulatory environments;
- Acquisition and merger activity;
- Significant underperformance relative to expected historical or projected future operating results;
- Significant changes in the use of the assets or the strategy of the overall business;
- Significant negative industry or economic trends; and
- Significant decline in the market capitalisation relative to net book value for a sustained period.

In addition, Management tests goodwill and other intangible assets with an indefinite life at least annually for impairment.

The identification of impairment triggers is a key judgement. Where an impairment review is required, the Group generally determines recoverable amount based on value in use. The key estimates used in calculating value in use are the discount rate, revenue growth, operating cost margin and capital expenditure. Estimates are based on extrapolated approved three-year business plans.

3.2 Impairment of receivables

The impairment allowance for trade receivables reflects the Group's estimates of losses arising from the failure or inability of the Group's customers to make required payments. The allowance is based on the ageing of customer accounts, customer creditworthiness and the Group's historical write-off experience. Changes to the allowance may be required if the financial condition of the Group's customers improves or deteriorates. An improvement in financial condition may result in lower actual write-offs. Historically, changes to the estimate of losses have not been material to the Group's financial position and results.

3.3 Revenue recognition

Judgement is required in assessing the application of revenue recognition principles and the specific guidance in respect of the Group's revenue. This includes the allocation of revenue between multiple deliverables, such as the sale value of telecommunications equipment and ongoing service, where such items are sold as part of a bundled package. See note 2.14.

3.4 Exceptional items

Judgement is required in assessing the classification of items as exceptional and assessing the timing of recognising exceptional provisions. The Group has established criteria for assessing the classification and a consistent approach is applied each period.

3.5 Tax

The calculation of the Group's total tax charge involves a degree of estimation in respect of certain items where the tax treatment cannot be finally determined until a resolution has been reached with the relevant tax authority or, if necessary, through a formal legal process. The final resolution of some of these items may give rise to material income statement and/or cash flow variances.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

3 Critical accounting estimates and judgements (continued)

3.5 Tax (continued)

The resolution of issues is not always within the control of the Group and is often dependent on the efficiency of the administrative and legal processes in the tax jurisdictions in which the Group operates. Issues can, and often do, take many years to resolve. Payments in respect of tax liabilities for an accounting period result from payments on account and on the final resolution of open items. As a result, there can be substantial differences between the tax charge through profit or loss and tax payments made.

3.6 Pensions

The asset recognised in the statement of financial position in respect of the defined benefit pension plan represents the fair value of plan assets less the present value of the defined benefit obligations at the reporting date. The expected cost of providing these defined benefit pensions will depend on an assessment of such factors as:

- The life expectancy of the members;
- The length of service;
- The rate of salary progression;
- The rate used to discount future net pension assets or liabilities; and
- Future inflation rates.

The assumptions used by the Group are set out in note 20 and are estimates chosen from a range of possible actuarial assumptions which may not necessarily be borne out in practice. Changes to these assumptions could materially affect the defined benefit schemes' liabilities and assets.

4 Revenue

Accounting policy detailed in note 2.14.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Sales of telecommunications services and related operations	18,431	21,946	18,402	21,914
Sales of telecommunications equipment and accessories	795	1,088	795	1,084
Total revenue	19,226	23,034	19,197	22,998

5 Segment information

The Group is a local telecommunications service provider offering mobile, broadband, video, fixed line and managed services to residential and business customers in Jamaica. Fixed lines services include provision of land lines to facilitate local and international calls. Mobile services include post-paid and prepaid voice and data services, sales and service of handsets and value added services including Flow 3G/HSPA+. Broadband, data and other services consist of broadband (ADSL), Metro Ethernet (fibre service), frame and leased type services, hosting and storage services, as well as equipment sales and service.

Based on the information presented to and reviewed by the Chief Operating Decision Maker (CODM), the entire operations of the Group are considered as one operating segment.

Financial information related to the operating segment results for the period ending 31 December 2016, can be found in the Group income statement and related notes. There are no differences in the measurement of the reportable segment results and the Group's results.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

5 Segment information (continued)

Details of the segment assets and liabilities for the period ended 31 December 2016 can be found in the Group's statement of financial position and related notes. There are no differences in the measurement of the reportable segment assets and liabilities and the Group's assets and liabilities.

There are no differences in the measurement of the reportable segments' results and the Group's results.

There is no significant trading between the segments. Transactions between the segments are on commercial terms similar to those offered to external customers.

Revenue

The revenue from external customers are analysed by product below.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Mobile	9,754	10,614	9,754	10,614
Broadband and video	2,065	2,974	2,065	2,974
Fixed voice	5,081	6,635	5,079	6,359
Managed services and other	2,326	3,081	2,299	3,051
Total revenue	19,226	23,034	19,197	22,998

Revenue from external customers is grouped according to where the telecommunications services were provided. All external customer revenue is derived from within Jamaica.

The Group does not have any customers from which revenue exceeds 10% of Group revenue.

6 Operating costs and other operating income and expenses

6(a) Operating costs

Detailed below are the key expense items charged or (credited) in arriving at our operating profit. Out payments to other operators arise when our customers call customers connected to a different network. Operating costs are stated net of credits or charges arising from the release or establishment of accruals.

An analysis of the operating costs incurred by the Group and the Company is presented below, classified by the nature of the cost.

Group	31 Dec 2016			31 Mar 2016		
	Pre- exceptional	Exceptional items	Total \$m	Pre- exceptional	Exceptional items	Total \$m
Outpayments and direct costs	5,810	-	5,810	5,947	-	5,947
Employee and other staff expenses	1,870	82	1,952	2,437	1,520	3,957
Other administrative expenses	4,403	-	4,403	4,479	693	5,172
Network costs	846	(315)	531	1,000	25	1,025
Property and utility costs	1,385	-	1,385	1,936	31	1,967

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

6 Operating costs and other operating income and expenses (continued)

6(a) Operating costs (continued)

	31 Dec 2016			31 Mar 2016		
Group (continued)	Pre-exceptional	Exceptional items	Total \$m	Pre-exceptional	Exceptional items	Total \$m
Operating costs before depreciation and amortisation	14,314	(233)	14,081	15,799	2,269	18,068
Depreciation of property, plant and equipment	2,055	-	2,055	2,301	-	2,301
(Reversal of) impairment of property, plant and equipment [note 11]	-	-	-	-	(3,404)	(3,404)
Amortisation of intangible assets	840	-	840	1,101	-	1,101
Operating costs	17,209	(233)	16,976	19,201	(1,135)	18,066

	31 Dec 2016			31 Mar 2016		
Company	Pre-exceptional	Exceptional items	Total \$m	Pre-exceptional	Exceptional items	Total \$m
Outpayments and direct costs	5,807	-	5,807	5,945	-	5,945
Employee and other staff expenses	1,870	82	1,952	2,437	1,520	3,957
Other administrative expenses	4,398	-	4,398	4,473	693	5,166
Network costs	846	(315)	531	1,000	25	1,025
Property and utility costs	1,367	-	1,367	1,913	31	1,944
Operating costs before depreciation and amortisation	14,288	(233)	14,055	15,768	2,269	18,037
Depreciation of property, plant and equipment	2,055	-	2,055	2,232	-	2,232
(Reversal of) impairment of property, plant and equipment [note 11]	-	-	-	-	(3,404)	(3,404)
Amortisation of intangible assets	840	-	840	1,101	-	1,101
Operating costs	17,183	(233)	16,950	19,101	(1,135)	17,966

Exceptional items include costs and credits related to the Group's restructuring activities, including employee termination and contract settlements as well as costs relating to the settlement of material legal disputes, which are non-recurring and material.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016 (with comparatives for the year ended 31 March 2016)

6 Operating costs and other operating income and expenses (continued)

6(b) Employee and other staff expenses

Accounting policy detailed in note 2.11.

The employee and other staff expenses are set out below:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Wages and salaries	1,083	1,678	1,083	1,678
Social security costs	141	202	141	202
Other benefits and allowances	940	910	940	910
Pension credits – employee benefits	(146)	(56)	(146)	(56)
	2,018	2,734	2,018	2,734
Less: Staff costs capitalised	(148)	(297)	(148)	(297)
Staff costs	1,870	2,437	1,870	2,437
Exceptional employee and other staff expenses	82	1,520	82	1,520
Total staff costs	1,952	3,957	1,952	3,957

6(c) Directors' and key management remuneration

Key management represents those that have authority and responsibility for managerial decisions affecting the future development and business prospects of the Group.

Included within employee costs is key management remuneration as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
Directors' emoluments:		
Fees	3	3
Salaries and other short-term employment benefits	63	145
Total Directors' remuneration	66	148
Other key management personnel – short-term employment benefits	106	90
Total key management remuneration	172	238

6(d) Auditor's remuneration

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Audit services	66	53	65	52

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

7 Finance income/expense and other non-operating expenses

Finance income is mainly comprised of interest received from external bank deposits. Financing costs mainly arise from interest due on external bank loans, related party loans and transactional foreign exchange losses.

Accounting policy detailed in note 2.6.

The finance income and expense are set out below:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Finance income				
Interest on cash and deposits	45	145	45	145
Finance expense				
Interest on bank loans	224	14	224	14
Interest on related party loans	3,525	3,652	3,525	3,652
Unwinding of discounts on provisions	45	61	54	63
Foreign exchange losses	558	181	551	183
Total finance expense	4,352	3,908	4,354	3,912

8 Income tax expense

This section explains how our Group and Company tax charge arises. The current and deferred tax charges or credits in the period together make up the total tax charge in the income statement. The deferred tax section also provides information on our expected future tax charges. A reconciliation of the profit/(loss) before tax to the tax charge is also provided.

Accounting policy detailed in note 2.12.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Current tax charge				
Jamaica tax at 33⅓ % & 25%	119	-	115	-
Withholding tax on management fees earned	27	33	27	33
Total current tax charge	146	33	142	33
Deferred tax (credit)/charge				
Tax losses	55	(953)	55	(966)
Origination and reversal of temporary differences	(55)	953	(55)	966
Total deferred tax charge	-	-	-	-
Total income tax charge	146	33	142	33

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

8 Income tax expense (continued)

The Group's tax charge differs from the expected charge at the Jamaica statutory tax rate as follows:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Profit/(loss) before income tax and exceptional charges	(1,649)	63	(1,654)	123
Exceptional charges	233	1,135	233	1,135
Profit/(loss) before income tax	(1,416)	1,198	(1,421)	1,258
Income tax credit at Jamaican statutory tax rate: 33½ % & 25%	(471)	405	(474)	419
Effect of capital allowances on non-current assets	796	(1,256)	795	(1,270)
Effect of Caricom income	(45)	(85)	(45)	(85)
Disallowed expenses and other capital adjustments net	(805)	(1,054)	(805)	(1,054)
Effect of changes in unrecognised deferred tax assets	671	2,023	671	2,023
Total income tax charge	146	33	142	33

At 31 December 2016 taxation losses, subject to agreement by the Commissioner General, Tax Administration Jamaica, available for relief against future taxable profits, amounted to approximately \$45 billion (31 March 2016: \$46 billion).

For the analysis of the Group's and Company's deferred tax assets and liabilities at the reporting date, including factors affecting the future tax rates, see note 18.

9 (Loss)/earnings per share

Earnings per share (EPS) is the amount of post-tax profit attributable to each share.

Basic earnings per ordinary share is based on the loss for the period attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding as follows:

Group	31 Dec 2016 \$m	31 Mar 2016 \$m
(Loss)/profit for the financial period/year attributable to stockholders	(1,562)	1,165
Weighted average number of ordinary shares in issue (millions)	16,817	16,817
(Loss)/earnings per stock unit (cents)	(9.3)	6.9

10 Intangible assets

The following section shows the intangible assets used by the Group to generate revenues and profits.

These assets include licenses, software and operating agreements. Within license and operating agreements we include the cost of any acquired spectrum we use for our mobile services. The cost of intangible assets is the fair value of the consideration that the Group has paid.

The value of other intangible assets reduces over the number of years the Group expects to use the assets via an annual amortisation charge. Should an asset's recoverable value fall below its carrying value an additional impairment charge is made against profit or loss.

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Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

10 Intangible assets (continued)

Accounting policy detailed in note 2.5

Group and Company	Computer Software & Licence \$m
Cost	
At 1 April 2015	10,142
Transfer from property, plant and equipment	3,208
At 31 March 2016	13,350
Transfer from property, plant and equipment	223
Adjustments	(575)
At 31 December 2016	12,998
Amortisation and impairment	
At 1 April 2015	5,443
Charge for the year	1,101
At 31 March 2016	6,544
Charge for the period	840
At 31 December 2016	7,384
Net book value	
At 31 December 2016	5,614
At 31 March 2016	6,806

11 Property, plant and equipment

The following section shows the physical assets used by the Group to generate revenues and profits. We make significant investments in network plant and equipment and infrastructure – the technology and base stations required to operate our networks – that form the majority of our tangible assets.

Depreciation is calculated by estimating the number of years the Group expects the asset to be used (useful economic life). If there has been a technological change or decline in business performance management reviews the value of the assets to ensure they have not fallen below their depreciated value. If an asset's value falls below its depreciated value an additional impairment charge is made against profit or loss.

Additions during the period include interest and own work capitalised during the construction of certain assets of \$148 million (31 March 2016: \$297 million) for the Group and Company.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

11 Property, plant and equipment (continued)

Accounting policy detailed in note 2.5

Group	Freehold land and buildings \$m	Plant and machinery \$m	Cables & transmission equipment \$m	Office equipment and computers \$m	Equipment held for use \$m	Assets under construction \$m	Total \$m
Cost							
At 1 April 2015	15,547	52,757	10,437	3,527	-	566	82,834
Additions	-	-	-	-	-	8,808	8,808
Disposals	-	-	-	(10)	-	-	(10)
Transfers to intangible assets	-	-	-	-	-	(3,208)	(3,208)
Transfers between categories	164	4,135	323	97	-	(4,719)	-
Reclassification from assets held for sale	654	-	1,595	-	-	-	2,249
At 31 March 2016	16,365	56,892	12,355	3,614	-	1,447	90,673
Additions	-	-	-	-	-	3,609	3,609
Disposals	(207)	(12)	-	(1)	-	-	(220)
Transfers to intangible assets	-	-	-	-	-	(223)	(223)
Transfers between categories	294	2,995	440	278	-	(4,007)	-
Transfers from inventory	-	-	-	-	202	-	202
At 31 December 2016	16,452	59,875	12,795	3,891	202	826	94,041
Depreciation							
At 31 March 2015	11,089	49,426	8,573	2,881	-	-	71,969
Charge for the year	608	1,250	291	152	-	-	2,301
Impairment	-	(3,404)	-	-	-	-	(3,404)
Reclassification from assets held for sale	213	-	948	-	-	-	1,161
Disposals	-	-	-	(4)	-	-	(4)
At 31 March 2016	11,910	47,272	9,812	3,029	-	-	72,023
Charge for the period	477	1,198	232	148	-	-	2,055
Disposals	(111)	(11)	-	(1)	-	-	(123)
At 31 December 2016	12,276	48,459	10,044	3,176	-	-	73,955
Net book value							
At 31 December 2016	4,176	11,416	2,751	715	202	826	20,086
At 31 March 2016	4,455	9,620	2,543	585	-	1,447	18,650

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016 (with comparatives for the year ended 31 March 2016)

11 Property, plant and equipment (continued)

Company	Freehold land and buildings \$m	Plant and machinery \$m	Cables & transmission equipment \$m	Office equipment and computers \$m	Equipment held for use \$m	Assets under construction \$m	Total \$m
Cost							
At 1 April 2015	15,506	50,068	9,428	3,289	-	1,256	79,547
Additions	-	-	-	-	-	8,810	8,810
Disposals	-	-	-	(10)	-	-	(10)
Transfers to intangible assets	-	-	-	-	-	(3,208)	(3,208)
Transfers between categories	164	4,066	323	97	-	(4,650)	-
Reclassification to assets held for sale	654	-	1,595	-	-	-	2,249
At 31 March 2016	16,324	54,134	11,346	3,376	-	2,208	87,388
Additions	-	-	-	-	-	3,608	3,608
Disposals	(207)	(12)	-	(1)	-	-	(220)
Transfers to intangible assets	-	-	-	-	-	(223)	(223)
Transfers between categories	294	2,995	440	278	-	(4,007)	-
Transfers from inventory	-	-	-	-	202	-	202
At 31 December 2016	16,411	57,117	11,786	3,653	202	1,586	90,755
Depreciation							
At 31 March 2015	11,049	46,507	8,349	2,851	-	-	68,756
Charge for the year	608	1,181	291	152	-	-	2,232
Impairment reversal	-	(3,404)	-	-	-	-	(3,404)
Reclassification from assets held for sale	213	-	948	-	-	-	1,161
Disposals	-	-	-	(4)	-	-	(4)
At 31 March 2016	11,870	44,284	9,588	2,999	-	-	68,741
Charge for the period	477	1,198	232	148	-	-	2,055
Disposals	(111)	(11)	-	(1)	-	-	(123)
At 31 December 2016	12,236	45,471	9,820	3,146	-	-	70,673
Net book value							
At 31 December 2016	4,175	11,646	1,966	507	202	1,586	20,082
At 31 March 2016	4,454	9,850	1,758	377	-	2,208	18,647

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

11 Property, plant and equipment (continued)

Freehold land and buildings for the Group and the Company include land aggregating \$65.6 million (31 March 2016: \$69.5 million) at historical cost.

Impairment and reversal

During the year ended 31 March, 2016, management re-evaluated its planned timing of network integration associated with the acquisition by Cable & Wireless Communications Limited of Columbus Communications, Inc. Consequently, management made a decision to reverse \$3,404 million of total impairment charge recognised in 31 March 2015 and to depreciate these assets on an accelerated basis over an average of four (4) years.

12 Subsidiaries

The Group includes the following wholly-owned subsidiaries of the Company:

	Ownership of ordinary shares %	Country of incorporation	Area of operation
Subsidiaries			
Digital Media & Entertainment Limited	100	Jamaica	Jamaica
Jamaica Digiport International Limited	100	Jamaica	Jamaica
Caribbean Landing Company Limited	100	Jamaica	Jamaica

13 Trade and other receivables

Our trade and other receivables mainly consist of amounts owed to us by customers and amounts that we pay to our suppliers in advance. Trade receivables are shown net of allowance for bad or doubtful debts.

Accounting policy detailed in note 2.6.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Gross trade receivables	3,562	2,728	3,532	2,717
Impairment allowance	(517)	(585)	(516)	(584)
Net trade receivables	3,045	2,143	3,016	2,133
Other receivables	123	376	52	376
Prepayments and accrued income	938	1,103	937	1,103
Taxation and social security receivables	112	115	107	107
Due from related companies (note 25(b)(ii))	3,482	1,464	3,543	1,483
Trade and other receivables – current	7,700	5,201	7,655	5,202

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

13 Trade and other receivables (continued)

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Loan receivable	1,283	724	1,283	724
Other receivables	235	324	235	324
Other receivables – non-current	1,518	1,048	1,518	1,048
Total trade and other receivables	9,218	6,249	9,173	6,250

The maximum exposure to credit risks for receivables is equal to their carrying amounts. There is also no material difference between the carrying amount and the fair value of trade and other receivables presented.

Concentrations of credit risk with respect to trade receivables are small, as the Group's customer base is large and unrelated. Receivables predominantly relate to retail customers, governments and corporate entities as well as other telecommunications operators.

Credit risk procedures vary depending on the size and type of customer. These procedures include such activities as credit checks, payment history analysis and credit approval limits. Based on these procedures, management assessed the credit quality of those receivables that are neither past due nor impaired as low risk. During the period, there was continued economic weakness in the market in which the Group operates. This would indicate an increased credit risk on receivables that are neither past due nor impaired. However, management assessed this risk and, after providing valuation allowance where necessary, continued to support the assessment of credit quality as low risk.

An ageing analysis of the current 'trade receivables' and current 'other receivables' that are not impaired is as follows (excludes prepayments and accrued income and taxation and social security):

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Not yet due	1,396	1,209	1,386	1,202
Overdue 30 days or less	454	291	435	289
Overdue 31 to 60 days	158	137	158	137
Overdue 61 to 90 days	601	169	601	169
Overdue 181 days or more	436	337	436	336
Net trade receivables - current	3,045	2,143	3,016	2,133

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

13 Trade and other receivables (continued)

Based on historical default rates, the Group believes that no impairment allowance is necessary in respect of trade and other receivables not past due or past due by up to 30 days. Due to the nature of the telecommunications industry, balances relating to interconnection with other carriers often have lengthy settlement periods. Generally, interconnection agreements with major carriers result in both receivables and payables balances with the same counterparty. Industry practice is that receivable and payable amounts relating to interconnection revenue and costs for a defined period are agreed between counterparties and settled on a net basis.

An analysis of movements in the trade receivables impairment allowance during the period is as follows:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
At beginning of the period	585	684	584	682
Bad debts written off	(409)	(328)	(408)	(328)
Increase in allowance	192	229	191	230
Adjustment for change in allowance rates	149	-	149	-
At end of period	517	585	516	584

Management periodically evaluates trade receivables balances and establishes an allowance for doubtful accounts based on estimates and assumptions. During the year, the Group revised the model used in estimating the allowance for doubtful accounts. The change in the estimate resulted in an additional allowance of \$149 million.

In the Group's operations it is customary to collect security deposits from customers as collateral, which are recorded as liabilities within other payables.

14 Inventories

Our inventory primarily consists of mobile handsets, equipment and consumables and is presented net of allowance for obsolete products.

Accounting policy detailed in note 2.8.

Inventories of \$645 million (31 March 2016: \$801 million) are presented net, after recording an allowance of \$86 million (31 March 2016: \$120 million) made against slow moving or obsolete items.

Inventories are not pledged as security or collateral against any of the Group's borrowings.

15 Cash and cash equivalents

The majority of the Group's cash resources are held in banks.

Accounting policy detailed in note 2.6.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Cash at bank and in hand	955	364	870	301
Short-term bank deposits	496	117	496	116
Cash and cash equivalents	1,451	481	1,366	417

The maximum exposure to credit risk for cash and cash equivalents is equal to the carrying value of those financial instruments.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016 (with comparatives for the year ended 31 March 2016)

16 Trade and other payables

Our trade and other payables mainly consist of amounts we owe to our suppliers that have been invoiced or accrued. They also include deferred revenue which represents amounts we have billed to our customers where we have yet to provide the service. Taxes and social security amounts are due in relation to our role as an employer.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Trade payables	1,126	1,180	1,113	1,147
Customer deposits	311	326	285	302
Other tax and employee costs	1,281	900	1,281	954
Accruals	3,199	3,698	3,174	3,681
Deferred income	619	526	619	526
Loan payable to related companies (note 25(d))	-	560	-	560
Due to related companies (note 25(c))	1,534	1,146	1,534	1,146
Other payables	762	842	760	843
Trade and other payables – current	8,832	9,178	8,766	9,159
Deferred income	177	189	177	189
Accruals	19	2,338	19	2,338
Trade and other payables – non-current	196	2,527	196	2,527
Total trade and other payables	9,028	11,705	8,962	11,686

There is no material difference between the carrying value and fair value of trade and other payables presented. For liquidity risk exposure analysis purposes, the carrying amount of trade and other payables is the same as the contractual cash flows, with the contractual maturities of the current portion of these financial liabilities all due in less than one year.

Deferred income

Current

This relates to income deferred to future years in relation to prepaid phone cards and global directory revenue.

Non-current

Capacity owned by the Company on the Fibralink Cable System is by way of an Indefeasible Right of Use (IRU). The Company is a consortium member of the Maya-1 cable system. The Company has agreed to grant a customer an IRU on the Fibralink for a fifteen year term from the Seven Mile Point, Bull Bay terminal station in Kingston, Jamaica to the ARCOS North Miami terminal station in Miami, Florida.

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Notes to the financial statements

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17 Long term liabilities

The Group's and Company's sources of borrowing for funding and liquidity purposes come from related party loans and facilities and bank loans and other financing arrangements. Our key borrowings at 31 December 2016 consist of related party loans, bank loans and other financing arrangement.

Accounting policy detailed in note 2.6.

Group			31 December 2016			31 March 2016		
	Type	Security	Interest rate	Carrying value \$m	Fair value \$m	Interest rate	Carrying value \$m	Fair value \$m
Export Development Corporation (EDC) US dollar loan	Floating	Secured	3.30%	363	520	3.30%	344	498
Spectrum Management Authority Jamaica	Floating	Unsecured	3.26%	2,565	2,565	-	-	-
Total long term liabilities				2,928	2,928		344	555
Less: Non-current portion				(2,587)	-		322	
Current portion				341	341		79	79
Overdrafts	Floating	Unsecured	9.99%	171	171		-	-
Current portion and overdrafts				512	512		79	79

Company			31 December 2016			31 March 2016		
	Type	Security	Interest rate	Carrying value \$m	Fair value \$m	Interest rate	Carrying value \$m	Fair value \$m
Export Development Corporation (EDC) US dollar loan	Floating	Secured	3.30%	363	520	3.30%	344	498
Spectrum Management Authority Jamaica	Floating	Secured	3.26%	2,565	2,565	-	-	-
Total long term liabilities				2,928	3,229		344	525
Less: Non-current portion				(2,587)	-		(322)	
Current portion				341			22	
Overdrafts	Floating	Unsecured	9.99%	144	144	9.99%	57	57
Current portion and overdrafts				485	-		79	

The carrying amount approximates to fair value, based on discounted cash flows and is within level 2 of the fair value hierarchy.

For liquidity risk exposure analysis purposes, the following are the contractual maturities of loans (including the expected interest payable at rates prevailing at the reporting date).

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

17 Long term liabilities (continued)

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Group and Company				
Long term liabilities				
Due in less than one year	341	22	341	22
Due in more than one year but not more than two years	380	22	380	22
Due in more than two years but not more than five years	1,140	66	1,140	66
Due in more than five years	1,224	386	1,224	386
	3,085	496	3,085	496
Less: future finance charges	(157)	(152)	(157)	(152)
Total long term liabilities	2,928	344	2,928	344

It is not expected that the cash flows included in the maturity analysis above could occur significantly earlier or at significantly different amounts.

18 Deferred tax

Accounting policy detailed in note 2.12.

The movements in deferred tax assets and liabilities during the year are as follows:

Group	Capital allowances on non-current assets \$m	Tax losses \$m	Pensions \$m	Other \$m	Financial position offset \$m	Net \$m
Deferred tax assets	-	14,428	-	-	(14,428)	-
Deferred tax liabilities	(1,173)	-	(621)	(1,083)	2,877	-
At 1 April 2015	(1,173)	14,428	(621)	(1,083)	(11,551)	-
(Charge)/credit to profit or loss	(146)	953	(19)	2,358	(3,146)	-
Tax charged to other comprehensive income	-	(381)	130	-	251	-
At 31 March 2016	(1,319)	15,000	(510)	1,275	(14,446)	-
Deferred tax assets	-	15,000	-	1,275	(16,275)	-
Deferred tax liabilities	(1,319)	-	(510)	-	1,829	-
At 1 April 2016	(1,319)	15,000	(510)	1,275	(14,446)	-
(Charge)/credit to profit or loss	(2,143)	(55)	(582)	(103)	2,883	-
Tax charged to other comprehensive income	-	-	(104)	-	104	-
At 31 December 2016	(3,462)	14,945	(1,196)	1,172	(11,459)	-

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Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

18 Deferred tax (continued)

Tax losses are not subject to expiration but may only be utilised to the extent of 50% of each year's taxable profits.

Company	Capital allowances on non-current assets \$m	Tax losses \$m	Pensions \$m	Other \$m	Financial position offset \$m	Net \$m
Deferred tax assets	-	14,378	-	-	(14,378)	-
Deferred tax liabilities	(1,171)	-	(621)	(1,083)	2,875	-
At 1 April 2015	(1,171)	14,378	(621)	(1,083)	(11,503)	-
(Charge)/credit to profit or loss	(146)	966	(19)	2,358	(3,159)	-
Tax charged to other comprehensive income	-	(381)	130	-	251	-
At 31 March 2016	(1,317)	14,963	(510)	1,275	(14,411)	-
Deferred tax assets	-	14,963	-	1,275	(16,238)	-
Deferred tax liabilities	(1,317)	-	(510)	-	1,827	-
At 1 April 2016	(1,317)	14,963	(510)	1,275	(14,411)	-
(Charge)/credit to profit or loss	(2,145)	(55)	(582)	(103)	2,885	-
Tax charged to other comprehensive income	-	-	(104)	-	104	-
At 31 December 2016	(3,462)	14,908	(1,196)	1,172	(11,422)	-

19 Provisions

Accounting policy detailed in note 2.13.

31 December 2016						
Group			Company			
	Redundancy costs \$m	Network and asset retirement obligations \$m	Total \$m	Redundancy costs \$m	Network and asset retirement obligations \$m	Total \$m
At 1 April 2016	60	1,799	1,859	60	1,768	1,828
Amounts used	(60)	(221)	(281)	(60)	(205)	(265)
Unwinding of discount (interest cost)	-	(45)	(45)	-	(54)	(54)
Non-current	-	1,533	1,533	-	1,509	1,509

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(with comparatives for the year ended 31 March 2016)

19 Provisions (continued)

31 March 2016								
	Group				Company			
	Redundancy costs \$m	Network and asset retirement obligations \$m	Legal and other \$m	Total \$m	Redundancy costs \$m	Network and asset retirement obligations \$m	Legal and other \$m	Total \$m
At 1 April 2015	1,099	1,466	545	3,110	1,099	1,434	545	3,078
Additional provisions	-	267	-	267	-	271	-	271
Amounts used	(1,039)	-	(545)	(1,584)	(1,039)	-	(545)	(1,584)
Unwinding of discount (interest cost)	-	66	-	66	-	63	-	63
Total	60	1,799	-	1,859	60	1,768	-	1,828
Provisions – current	60	(54)	-	6	60	(54)	-	6
Provisions – non-current	-	1,853	-	1,853	-	1,822	-	1,822

Redundancy

Provision has been made for the total employee related costs of redundancies announced prior to the reporting date. Amounts provided for and spent during the periods presented primarily relate to transformation activities. The provision is expected to be used within one year.

Asset retirement obligations

Provision has been made for the best estimate of the asset retirement obligation associated with office sites, technical sites, mobile cell sites, domestic and sub-sea cabling. This provision is expected to be used at the end of the life of the related assets on which the obligation arises.

Legal and other

Legal and other provisions include amounts relating to specific legal claims against the Group, together with amounts in respect of certain employee benefits and sales taxes. The timing of the utilisation of the provision is uncertain and is largely outside the Group's control, for example, where matters are contingent upon litigation. Legal proceedings are further discussed in note 24.

20 Retirement benefit assets

Accounting policy detailed in note 2.11.

The Group operates a pension scheme for its current and former employees. This scheme is a defined benefit scheme, where retirement benefits are based on employees' remuneration and length of service. Contributions to the defined benefit scheme are made in accordance with the recommendations of independent actuaries who value the scheme.

The scheme is closed to new entrants, closed to future accrual and governed by local pension laws and regulations.

The scheme owns an insurance policy which matches in full the value the value of the defined benefit liabilities.

The defined benefit scheme is recorded at the present value of the future economic benefits available in the form of a cash refund or a reduction in future contributions, which is lower than the actual surplus in the plan. Any adjustment to the surplus (net of interest) is recorded in other comprehensive income. The maximum economic benefit was determined by reference to the reductions in future contributions available to the Group.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

20 Retirement benefit assets (continued)

Effective 16 February 2016, the Trustees of the Scheme approved a proposal by the Company to distribute \$3,798 million of unrecognised surplus equally to the Company and the members of the scheme. The effect of remeasuring the pension asset to recognise the proposed use of the surplus was recognised in other comprehensive income [see note (c)] and the past service cost of the increase in benefits to employees was recognised in profit for the year as an exceptional item [see notes 20(b) and 6(b)].

The best estimate of contributions to the schemes for 2017 is \$111 million for employer contributions and \$129 million for employee contributions.

IAS 19 Employee Benefits valuation

The IAS 19 valuation of the defined benefit pension scheme operated by the Group has been updated to 31 December 2016 by the qualified independent actuary, Rambarran & Associates Limited.

The main financial assumptions applied in the valuation and the analysis of scheme assets are as follows:

	31 Dec 2016	31 Mar 2016
	Assumption %	Assumption %
Significant actuarial assumptions		
Discount rate – JMD	9.0	9.0
– USD	5.0	5.0
CPI inflation assumption	6.0	5.5
Salary increases	6.0	5.5

Assumptions used are best estimates from a range of possible actuarial assumptions, which may not necessarily be borne out in practice. The assumptions shown above represent a weighted average of the assumptions used for the individual scheme.

Risks

The Group's defined benefit pension plan is exposed to a number of risks, the most significant of which are detailed below.

The net pension asset is a snapshot view which can be significantly influenced by short-term market factors. The calculation of the surplus or deficit depends, therefore, on factors which are beyond the control of the Group, principally the value at the reporting date of equity shares in which the scheme has invested and long-term interest rates which are used to discount future liabilities. The funding of the scheme is based on long-term trends and assumptions relating to market growth, as advised by qualified actuaries and investment advisors.

- Investment returns: The Group's net asset, and contribution requirements are heavily dependent upon the return on the assets held by the scheme;
- Longevity: The cost to the Group of the pensions promised to members is dependent upon the expected term of these payments;
- Inflation rate risk: The pension promises are, in the main, linked to inflation, and higher inflation will lead to higher liabilities.

The above risks have been mitigated for all of the scheme's liabilities through the purchase of insurance policies, the payments from which exactly match the promises made to employees. Therefore, the Group has no material net exposure to changes in the discount rate or changes in life expectancy.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

20 Retirement benefit assets (continued)

Methods and assumptions for sensitivity analysis

The above analysis is based on a standalone change in each assumption while holding all other assumptions constant. The impact on the net liability is significantly reduced for the defined benefit scheme as a result of the annuity policies held. In the absence of such policies, the impact on the net liability would be much closer to the significantly higher impact on the defined benefit obligation.

The methods used in preparing the sensitivity analysis did not change compared to the prior period. Using the projected unit method for the valuation of liabilities, the current service cost is expected to increase when expressed as a percentage of pensionable payroll as the members of the scheme approach retirement.

(a) Assets and liabilities

The assets and liabilities of the defined benefit pension scheme operated by the Group were as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
Fair value of plan assets	22,417	21,043
Present value of funded obligations	(19,943)	(17,614)
Excess of assets of funded obligations	2,474	3,429
Effect of asset ceiling	(368)	-
Net asset	2,106	3,429

(b) The amounts recognised in the income statement were as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
Current service cost	(81)	(116)
Interest on net obligations	(837)	(883)
Interest cost on asset ceiling	-	(283)
Interest income on plan assets	1,064	1,338
Net credit	146	56
Exceptional item- members' benefit improvement	-	(1,889)

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

20 Retirement benefit assets (continued)

(c) Amounts recognised in other comprehensive (loss)/income were as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
Change in financial assumptions	-	(3)
Change in experience adjustments	(268)	(386)
Remeasurements attributable to:		
Members' benefit improvement	-	1,899
Refund due to the employer	-	1,899
Net (charge)/credit	(268)	3,409

(d) Changes in the net asset recognised in the statement of financial position (after application of asset limit):

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
Net asset at 1 April	3,429	1,863
Net credit recognised in the income statement	146	56
Exceptional item – members' benefit improvement	-	(1,899)
Employer contributions refund	(1,201)	-
Net (expense)/credit recognised in other comprehensive income	(268)	3,409
Net asset	2,106	3,429

(e) Changes in the present value of defined benefit pension obligations:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
At beginning of period	17,614	13,296
Current service cost	81	116
Exceptional item - to members' benefit improvements	-	1,899
Interest on net obligations	837	883
Annuities purchased during the year	51	42
Remeasurements:		
Actuarial loss from changes in financial assumptions	-	950
Actuarial loss from experience adjustments	1,828	935
Employee contributions	95	133
Benefits paid	(563)	(640)
At end of period	19,943	17,614

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016 (with comparatives for the year ended 31 March 2016)

20 Retirement benefit assets (continued)

(f) Changes in the fair value of defined benefit assets are as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
At beginning of period	21,043	18,139
Interest income on plan assets	1,064	1,338
Annuities purchased during the year	51	42
Re-measurements:		
Actuarial gain from changes in financial assumptions	-	947
Actuarial gain from experience on adjustments	1,928	1,084
Employee contributions	95	133
Employer contributions refund	(1,201)	-
Benefits paid	(563)	(640)
At end of period	22,417	21,043

(f) Changes in the fair value of defined benefit assets are as follows (continued):

Plan assets comprise:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
– Annuity policies	13,691	11,600
– Quoted equities	811	1,572
– Quoted bonds and gilts	1,896	1,950
– Property	4,799	4,759
– Cash and cash equivalents	1,178	1,127
– Other quoted securities	42	35
At end of period	22,417	21,043

(g) Changes in the fair value of minimum funding requirement/asset ceiling are as follows:

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
At beginning of period	-	(2,980)
Interest cost on asset ceiling	-	(283)
Change in effect of asset ceiling - loss	(368)	(535)
Exceptional item - to members' benefit improvements	-	1,899
Refund due to the employer	-	1,899
At end of period	(368)	-

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

21 Share capital

Called up share capital is the number of shares in issue at no par value. There was no movement in share capital in the period. In this note we also explain how we manage capital which we define as equity, borrowings and cash and cash equivalents.

Accounting policy detailed in note 2.9.

Group and Company	Number of shares (000)	31 Dec 2016 \$m	31 Mar 2016 \$m
Issued, called-up and fully paid shares at no par value	16,817,440	16,817	16,817

Capital management

The Group defines capital as equity and borrowings (note 17). The Group does not have any externally imposed requirements for managing capital, other than those imposed by Company Law.

The Board's objective is to maintain a capital structure that supports the Group's strategic objectives. In doing so the Board seeks to:

- Manage funding and liquidity risk;
- Optimise shareholder return; and
- Maintain credit ratings.

This strategy is unchanged from the prior year.

Funding and liquidity risk are reviewed regularly by the Board and managed in accordance with the policies described in note 26.

22 Commitments, guarantees and contingent liabilities

Commitments

A commitment is a contractual obligation to make a payment in the future. These amounts are not recorded in the statement of financial position since we have not yet received the goods or services from the supplier. We have a number of commitments, mainly in relation to leases and agreements to buy property, plant and equipment. The amounts below are the minimum we are committed to pay.

Capital commitments at the end of the financial period for the Group and Company relating to the purchase of plant and equipment of \$1,034 million (March 31, 2016: \$1,876 million).

In addition, the Group has a number of operating commitments arising in the ordinary course of its business. The most significant of these relate to network operating and maintenance costs. In the event of default of another party, the Group may be liable to additional contributions under the terms of the agreements.

The Group leases land and buildings and networks under various lease agreements. The leases have varying terms, escalations, clauses and renewal rights.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

22 Commitments, guarantees and contingent liabilities

Commitments (continued)

The aggregate future minimum lease payments under operating leases are:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
No later than one year	172	137	155	115
Later than one year but not later than five years	336	398	336	398
Later than five years	97	143	97	143
Total minimum operating lease payments	605	678	588	656

23 Licences and operating agreements

The Group holds licences or operating agreements. These licences and operating agreements take a variety of forms and their terms, rights and obligations vary significantly. The Group assumes that it will renew these licences and operating agreements as they expire. Previous experience indicates this is the most likely outcome.

The operating licenses are:

- Carrier (Cable & Wireless Jamaica Limited) Licence;
- Service Provider (Cable & Wireless Jamaica Limited) Licence;
- Spectrum (Cable & Wireless Jamaica Limited) Licence;
- Domestic Mobile Carrier (Cable & Wireless Jamaica Limited) Licence;
- Domestic Mobile Service Provider (Cable & Wireless Jamaica Limited) Licence;
- Domestic Mobile Spectrum (Cable & Wireless Jamaica Limited) Licence;
- Free Zone Carrier (Jamaica Digiport International Limited) Licence; and
- Free Zone service Provider (Jamaica Digiport International Limited) Licence.

In accordance with the Telecommunications Act, rates on certain fixed line services are subject to a “price-cap” methodology applied by the Office of Utilities Regulation.

The Group does not have any concession agreements with governments that fall within the scope of IFRIC 12 *Service Concession Arrangements*.

24 Legal proceedings

In the ordinary course of business, the Group is involved in litigation proceedings, regulatory claims, investigations and reviews. The facts and circumstances relating to particular cases are evaluated in determining whether it is more likely than not that there will be a future outflow of funds and, once established, whether a provision relating to a specific case is necessary or sufficient. Accordingly, significant management judgement relating to provisions and contingent liabilities is required since the outcome of litigation is difficult to predict. The Group does not expect the ultimate resolution of the actions to which it is a party to have a significant adverse impact on the financial position of the Group.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

25 Related party transactions

The related parties identified by Management include joint ventures, associated undertakings, investees and key management personnel.

To enable users of our financial statements to form a view about the effects of related party relationships on the Group we disclose the related party relationship when control exists, irrespective of whether there have been transactions between the related parties.

(a) Transactions with related parties charged/(credited) for the period:

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Cable & Wireless Communications Limited Management and branding fees	1,238	956	1,238	956
CWI Caribbean Limited and Cable & Wireless Jamaica Finance (Cayman) Limited Interest expense	3,525	3,651	3,525	3,651
Other related companies Management and operational recharges	(432)	(545)	(432)	(545)
Management fee revenue, net	(254)	(384)	(254)	(384)

(b) Receivables from related parties

(i) Due from subsidiary

This represents interest-free long-term loans for which no fixed repayment terms have been determined.

	Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m
Gross	657	657
Allowance for impairment	(657)	(657)
Net carrying amount	-	-

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

25 Related party transactions (continued)

(b) Receivables from related parties

(ii) Due from related companies

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Cable & Wireless Barbados Limited	1,065	765	1,065	765
Cable & Wireless Cayman Limited	279	53	279	53
Columbus Communications Jamaica Limited	1,376	357	1,376	357
Other	762	289	823	308
Due from related companies	3,482	1,464	3,543	1,483

(c) Due to related companies

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
CWI Caribbean Limited	755	359
Other	779	787
Due to related companies	1,534	1,146

These represent balances with other Cable & Wireless Group companies, principally for telecommunications traffic and services provided under a Support Services Agreement.

Support Services Agreement

The Company entered into a Support Services Agreement effective 1 April 2009 with a related company to provide Management and Operational Support Services. These services include Finance Support delivered through a Finance Shared Service Centre located in Jamaica and Centres of Excellence that provide technical support on Tax, Treasury, Procurement and Supply Chain Management.

The agreement also provides for Support for Sales and Marketing, Customer Operational Services, Technology and Property Services, Strategic and Business Advisory Services as well as Legal, Regulatory and Public Policy Services. Human Resources Support Services are provided through a Human Resource Shared Service Centre which is also located in Jamaica.

All related party transactions were entered into in the ordinary course of business.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

25. Related party transactions (continued)

(d) Loans payable to related companies

Group and Company	31 Dec 2016 \$m	31 Mar 2016 \$m
CWI Caribbean Limited		
<i>Short term</i>		
Principal	-	508
Interest	-	52
Loans payable to related companies	-	560

This is a short term revolving facility granted by CWI Caribbean Limited on 26 May 2010 with a credit limit of US\$25 million. Interest is charged on the net daily loan balances at the average 1-month LIBOR plus 300 basis points. The rate was 3.6237% per annum as at 31 March, 2016.

	Group		Company	
	31 Dec 2016 \$m	31 Mar 2016 \$m	31 Dec 2016 \$m	31 Mar 2016 \$m
Cable & Wireless Jamaica Finance (Cayman) Limited				
<i>Long term</i>				
Principal	51,924	46,989	51,924	46,989
Interest	3,426	3,600	3,426	3,600
Loans from subsidiary	-	-	1,236	1,158
Loans payable to related companies	55,350	50,589	56,586	51,747

This represents the amount drawn on a revolving facility with Cable & Wireless Jamaica Finance (Cayman) Limited, with a credit limit of \$60 billion (31 March 2016: \$60 billion). The loan has no fixed repayment term. Interest is charged at 2.79 percentage points (31 March 2016: 2.79 percentage points) above the weighted average yield rate applicable to the six month Bank of Jamaica Treasury Bill Tender ('WATBY') held immediately prior to the interest rate reset date. The interest rate is reviewed semi-annually on May 11 and November 11. The rate was 8.61844% per annum at 31 December 2016.

Loans from subsidiary

This materially represents interest-free long-term loans for which no fixed repayment terms have been determined. The balance includes United States dollar denominated loans totalling approximately US\$9.5 million (31 March 2016: US\$9.5 million).

26 Financial risk management

This note details our treasury management and financial risk management objectives and policies. We discuss the exposure and sensitivity of the Group to credit, liquidity, interest and foreign exchange risk, and the policies in place to monitor and manage these risks.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

26 Financial risk management (continued)

Treasury policy

Treasury policies have been approved by the Board for managing each of these risks including levels of authority on the type and use of financial instruments.

The Group's activities expose it to a variety of financial risks: market risk (including currency risk and interest rate risk), credit risk and liquidity risk. The Group's policy falls under the Cable & Wireless Communications Group overall risk management programme, which seeks to minimise potential adverse effects on the Group's financial performance.

To the extent that the Group undertakes treasury transactions, these are governed by Group policies and delegated authorities. Material positions are monitored by Group Treasury and the Jamaica Regional Treasury Centre. Where appropriate, transactions are reported to the Board. The Company is required to report details of its cash and debt positions to Group and Regional Treasury on a monthly basis.

The key responsibilities of Group and Regional Treasury include funding, investment of surplus cash and the management of interest rate and foreign currency risk. The majority of the Group's cash resources (including facilities) and borrowings are managed centrally.

Exchange rate risk

The Group trades in Jamaica and a proportion of its revenue is generated in currencies other than Jamaican dollars. The Group is exposed to movements in exchange rates in relation to non-Jamaican dollar currency payments and reported profits of its foreign currency denominated subsidiary. See note 2.3 for key exchange rates used.

A reasonably possible strengthening/(weakening) of the Jamaican dollar against the United States dollar at the reporting date would have affected the measurement of financial instruments denominated in a foreign currency and affected equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

	Group				Company			
	31 Dec 2016 \$m		31 Mar 2016 \$m		31 Dec 2016 \$m		31 Mar 2016 \$m	
	1% Strengthening	6% Weakening	1% Strengthening	10% Weakening	1% Strengthening	6% Weakening	1% Strengthening	10% Weakening
Effect on profit or loss	20	(120)	16	(93)	31	(185)	27	(160)

This analysis assumes that all other variables, in particular interest rates, remain constant. This analysis was performed on the same basis for 31 March 2016.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

26 Financial risk management (continued)

Interest rate risk

The Group is exposed to movements in interest rates on its surplus cash balances and variable rate loans although there is a degree of offset between the two. Treasury may seek to reduce volatility by fixing a proportion of this interest rate exposure whilst taking account of prevailing market conditions as appropriate.

Group	31 Dec 2016				31 Mar 2016			
	Fixed rate financial liabilities \$m	Variable rate financial liabilities \$m	Non-interest bearing financial liabilities \$m	Total \$m	Fixed rate financial liabilities \$m	Variable rate financial liabilities \$m	Non-interest bearing financial liabilities \$m	Total \$m
	794	51,924	7,226	59,944	703	47,497	9,541	57,741

Company	31 Dec 2016				31 Mar 2016			
	Fixed rate financial liabilities \$m	Variable rate financial liabilities \$m	Financial liabilities on which no interest is paid \$m	Total \$m	Fixed rate financial liabilities \$m	Variable rate financial liabilities \$m	Financial liabilities on which no interest is paid \$m	Total \$m
	792	51,924	7,189	59,905	703	47,497	9,523	57,723

Interest bearing financial liabilities comprise accounts payable, current portion of provisions and amounts owed to related companies in the normal course of business.

Cash flow sensitivity analysis for variable rate instruments

A change of 100 (31 March 2016: 100 increase/ decrease) basis points in interest rates at the reporting date would have increased/(decreased) profit or loss and equity by \$519 million (31 March 2016: \$475 million). This analysis assumes that all other variables, in particular foreign currency rates, remain constant. The analysis was performed on the same basis for 31 March 2016.

Credit risk

Cash deposits and similar financial instruments give rise to credit risk, which represents the loss that would be recognised if a counterparty failed to perform as contracted. The carrying amount of the financial assets of the Group represents the maximum credit exposure of the Group. Management seeks to reduce credit risk on cash and investments by ensuring the counterparties to all but a small proportion of the Group's financial instruments are the core relationship banks. These banks are awarded a maximum credit limit based on ratings by Standard & Poor's and Moody's, the level of the banks' credit default swap (CDS) and its associated level of tier one capital. The credit limit assigned to counterparties is monitored on a continuing basis.

The Group's Treasury policy approved by the Board contain limits on exposure and prescribes the types of instrument used for investment of funds. Credit risk on receivables is discussed in note 13.

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

26 Financial risk management (continued)

	Group		Company	
	31 Dec 2016 \$m	31 March 2016 \$m	31 Dec 2016 \$m	31 March 2016 \$m
Cash and cash equivalents	1,451	481	1,366	417
Accounts receivable	4,218	3,737	4,112	5,202
Due from related companies and subsidiaries	3,482	1,464	3,543	1,483
Other receivables	1,518	1,048	1,518	1,048
Total credit exposure	10,669	6,730	10,539	8,150

Liquidity risk

CWC Group ensures that the operating units manage their own operational liquidity supported by the corporate centre, which manages its own liquidity to meet its financial obligations of servicing and repaying external debt, external dividends, corporate centre costs and strategic initiatives. The principal source of liquidity for the corporate centre is cash inflows from the operating units supported by bank finance, bond issuances and asset disposals.

Liquidity forecasts are produced on a regular basis to ensure the utilisation of current facilities is optimised, to ensure covenant compliance, to ensure that medium-term liquidity is maintained and for the purpose of identifying long-term strategic funding requirements. Management also regularly assesses the balance of capital and debt funding of the Group.

Approximately 34% of the Group's cash is invested in short-term bank deposits and money market funds (31 March 2016: 24%).

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments.

Group	31 December 2016					
	Carrying amount \$m	Contractual cash flows \$m	0-12 months \$m	1-2 years \$m	2-5 years \$m	More than 5 years \$m
Bank overdraft	171	171	171	-	-	-
Accounts payable	6,698	6,698	6,698	-	-	-
Due to related parties	1,534	1,534	1,534	-	-	-
Due to other group companies – long term	55,350	72,480	3,426	3,426	10,278	55,350
Spectrum Management Authority Jamaica	2,565	2,999	356	356	1,068	1,219
Long-term loan	363	473	24	24	72	353
	66,681	84,355	12,209	3,806	11,418	56,922

Cable & Wireless Jamaica Limited

Notes to the financial statements for the nine months ended 31 December 2016

(with comparatives for the year ended 31 March 2016)

26 Financial risk management (continued)

Liquidity risk (continued)

Group	31 March 2016					
	Carrying amount \$m	Contractual cash flows \$m	0-12 months \$m	1-2 years \$m	2-5 years \$m	More than 5 years \$m
Bank overdraft	57	57	57	-	-	-
Accounts payable	9,284	9,284	9,284	-	-	-
Due to other group companies – current	560	560	560	-	-	-
Due to related parties	1,146	1,146	1,146	-	-	-
Due to other group companies – long term	50,589	68,589	3,600	3,600	10,800	50,589
Current portion of provisions	6	6	6	-	-	-
Long-term loan	344	498	22	22	66	388
	61,986	80,140	14,675	3,622	10,866	50,977

Company	31 December 2016					
	Carrying amount \$m	Contractual cash flows \$m	0-12 months \$m	1-2 years \$m	2-5 years \$m	More than 5 years \$m
Bank overdraft	144	144	144	-	-	-
Accounts payable	6,632	6,632	6,632	-	-	-
Due to related parties	1,534	1,534	1,534	-	-	-
Due to other group companies – long term	56,586	72,480	3,426	3,426	10,278	55,350
Spectrum Management Authority Jamaica	2,565	2,999	356	356	1,068	1,219
Long-term loan	363	473	24	24	72	353
	67,824	84,262	12,116	3,806	11,418	56,922

Company	31 March 2016					
	Carrying amount \$m	Contractual cash flows \$m	0-12 months \$m	1-2 years \$m	2-5 years \$m	More than 5 years \$m
Bank overdraft	57	57	57	-	-	-
Accounts payable	9,265	9,265	9,265	-	-	-
Due to other group companies – current	560	560	560	-	-	-
Due to related parties	1,146	1,146	1,146	-	-	-
Due to other group companies – long term	50,589	68,589	3,600	3,600	10,800	50,589
Current portion of provisions	6	6	6	-	-	-
Long-term loan	344	498	22	22	66	388
	61,967	80,121	14,656	3,622	10,866	50,977



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January 12, 2018

The Board of Directors
Cable & Wireless Jamaica Limited
2-6 Carlton Crescent
Kingston 10

Ladies and Gentlemen:

Circular for share capital acquisition offer by CWC CALA Holdings Limited

With respect to the Circular relating to the offer by CWC CALA Holdings Limited to acquire all ordinary stock units issued by Cable & Wireless Jamaica Limited and not already held by CWC CALA Holdings Limited and its affiliates (the Circular), we hereby consent to the inclusion in the Circular of our audit report dated February 27, 2017, on the statements of financial position of Cable & Wireless Jamaica Limited (the company) and of the company and its subsidiaries (the group) as of December 31, 2016 and the related statements of profit or loss, other comprehensive income, changes in equity and cash flows for period then ended, and to the references to our name in the form and context in which they are included in the Circular.

We confirm that we have not withdrawn such consent before dispatch of the Circular to the stockholders.

This letter should not be regarded as in any way updating the aforementioned report or representing that we performed any procedures subsequent to the date of the report.

Yours faithfully,

NRC:DDR:lp

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 2

**CABLE & WIRELESS JAMAICA UN-AUDITED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2017**

Cable & Wireless Jamaica Limited
Condensed consolidated interim income statement
For the period ended September 30, 2017

		Unaudited		Unaudited	
	Notes	Three months ended September 30, 2017	Three months ended September 30, 2016	Nine months ended September 30, 2017	Nine months ended September 30, 2016
		\$m	\$m	\$m	\$m
Revenue		6,819	6,488	20,032	18,342
Operating costs before depreciation and amortisation	6	(4,354)	(4,694)	(13,100)	(12,514)
Depreciation		(717)	(706)	(2,186)	(2,590)
Amortisation		(612)	(268)	(1,124)	(868)
Impairment reversal, restructuring and other operating items, net		(10)	297	(26)	1,965
Operating profit		1,126	1,117	3,596	4,335
Finance income		14	16	42	126
Finance expense		(1,412)	(1,322)	(4,108)	(3,519)
(Loss)/profit before income tax		(272)	(189)	(470)	942
Income tax expense		(106)	(9)	(218)	(26)
(Loss)/profit for the period		(378)	(198)	(688)	916
(Loss)/earnings per stock unit (cents per stock unit)	7	(2.2)	(1.2)	(4.1)	5.4

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Cable & Wireless Jamaica Limited
Condensed consolidated interim statement of comprehensive (loss)/income
For the period ended September 30, 2017

	Unaudited		Unaudited	
	Three months ended September 30, 2017	Three months ended September 30, 2016	Nine months ended September 30, 2017	Nine months ended September 30, 2016
	\$m	\$m	\$m	\$m
(Loss)/profit for the period	(378)	(198)	(688)	916
Other comprehensive (loss)/income for the period:				
Items that will not be reclassified to profit or loss:				
Net actuarial gains recognised	-	-	-	3,409
Exchange differences on translation of foreign operations	8	18	1	44
Total comprehensive (loss)/income for the period	(370)	(180)	(687)	4,369

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Cable & Wireless Jamaica Limited
Condensed consolidated interim statement of changes in equity
For the period ended September 30, 2017

	Share capital \$m	Foreign currency translation \$m	Share-based payment reserve \$m	Employee benefits reserve \$m	Accumulated deficit \$m	Net deficit \$m
Balances at December 31, 2015	16,817	583	21	1,242	(52,033)	(33,370)
Profit for the period	-	-	-	-	916	916
Net actuarial gains recognised	-	-	-	-	3,409	3,409
Exchange differences on translation of foreign operations	-	44	-	-	-	44
Total comprehensive income for the period	-	44	-	-	4,325	4,369
Transfers to accumulated deficit	-	-	-	1,044	(1,044)	-
Balances at September 30, 2016	16,817	627	21	2,286	(48,752)	(29,001)
Balance at December 31, 2016	16,817	675	21	1,404	(48,807)	(29,890)
Loss for the period	-	-	-	-	(688)	(688)
Exchange differences on translation of foreign operations	-	1	-	-	-	1
Total comprehensive loss for the period	-	1	-	-	(688)	(687)
Balances at September 30, 2017	16,817	676	21	1,404	(49,495)	(30,577)

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Cable & Wireless Jamaica Limited
Condensed consolidated interim statement of financial position
As at September 30, 2017

	Notes	Unaudited September 30, 2017 \$m	Audited December 31, 2016 \$m
Assets			
Non-current assets			
Intangible assets		4,811	5,614
Property, plant and equipment		21,654	20,086
Other receivables		1,629	1,518
Prepayments		589	-
Retirement benefits assets		1,766	2,106
		30,449	29,324
Current assets			
Trade and other receivables	5	10,840	7,700
Inventories		620	645
Cash and cash equivalents		775	1,451
		12,235	9,796
Total assets		42,684	39,120
Liabilities			
Current liabilities			
Trade and other payables	5	11,292	8,832
Current portion of long term liabilities		304	512
		11,596	9,344
Non-current liabilities			
Trade and other payables		222	196
Long term liabilities		2,334	2,587
Provisions		1,635	1,533
Due to related parties	5	57,474	55,350
		61,665	59,666
Net liabilities		(30,577)	(29,890)
Capital and reserves attributable to the stockholders			
Share capital		16,817	16,817
Reserves		(47,394)	(46,707)
Net deficit		(30,577)	(29,890)

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Mr. John Bell
Director

Dr. Carolyn Hayle
Director

Cable & Wireless Jamaica Limited
Condensed consolidated interim statement of cash flows
For the period ended September 30, 2017

	Unaudited	
	Nine months ended September 30, 2017 \$m	Nine months ended September 30, 2016 \$m
(Loss)/profit for the period	(688)	916
Adjustments for:		
Tax expense	218	26
Depreciation	2,186	2,590
Amortisation	1,124	868
Impairment reversal on property, plant and equipment	-	(3,404)
Pension	-	1,889
Gain on disposal of property, plant and equipment	(4)	(33)
Finance income	(42)	(126)
Finance expense	4,108	3,519
Site restoration provision	102	31
Employee benefits	(145)	(123)
Operating cash flows before working capital changes	6,859	6,153
Changes in working capital		
Increase/(decrease) in provisions	102	(1,129)
Decrease in inventories	25	298
(Increase)/decrease in trade and other receivables	(3,196)	2,177
Increase in amounts due from related parties	(296)	(1,487)
Increase/(decrease) in trade and other payables	2,839	(3,912)
Cash generated from operations	6,333	2,100

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Cable & Wireless Jamaica Limited
Condensed consolidated interim statement of cash flows
For the period ended September 30, 2017

	Unaudited	
	Nine months ended September 30, 2017	Nine months ended September 30, 2016
	\$m	\$m
Net cash generated from operations	6,333	2,100
Cash flows from investing activities		
Finance income	42	126
Deferred income	(1,007)	950
Proceeds from sale of property, plant and equipment	4	27
Purchase of licence	-	1,253
Purchase of property, plant and equipment	(4,858)	(5,793)
Net cash used in investing activities	(5,819)	(3,437)
Net cash flow before financing activities	514	(1,337)
Cash flows from financing activities		
Borrowings, net	340	113
Finance costs	(3,654)	(3,682)
Due to related parties	2,124	5,378
Net cash from/(used in) financing activities	(1,190)	1,809
Net (decrease)/increase in cash and cash equivalents	(676)	472
Cash and cash equivalents at beginning of period	1,451	485
Cash and cash equivalents at end of period	775	957

The notes on pages 7 to 9 are an integral part of these condensed consolidated interim financial statements.

Cable & Wireless Jamaica Limited
Notes to the condensed consolidated interim financial statements
For the period ended September 30, 2017

1. Reporting entity

Cable & Wireless Jamaica Limited (the “Company”) is incorporated and domiciled in Jamaica and its ordinary stock units are listed on the Jamaica Stock Exchange. The Company’s registered office is located at 2-6 Carlton Crescent, Kingston 10, Jamaica, West Indies.

The Company is a 77% owned subsidiary of CWC CALA Holdings Limited, incorporated in Barbados. The parent company is Cable & Wireless Communications Limited (“CWC”) and the ultimate parent company is Liberty Global plc, both incorporated in England. Another subsidiary of CWC holds an additional 5% of the issued ordinary stock units of the Company.

The condensed consolidated interim financial statements of Cable & Wireless Jamaica Limited as at, and for the nine months ended September 30, 2017 comprise those of the Company and its subsidiaries (together referred to as the “Group”). The consolidated financial statements of the Group as at, and for the period ended December 31, 2016 are available upon request from the Company’s registered office.

2. Basis of preparation

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting* as issued by the International Accounting Standards Board (IASB). They do not include all of the information required for complete annual financial statements. The unaudited condensed consolidated interim financial statements should be read in conjunction with the consolidated financial statements of the Group for the period ended December 31, 2016, which were prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the IASB. Income tax expense in the interim period is based on our best estimate of the weighted average annual income tax rate expected for the full financial year.

Statutory accounts for the period ended December 31, 2016 have been reported on by the Group's auditors.

The Directors have made an assessment of the Group’s ability to continue in operational existence for the foreseeable future and are satisfied that it is appropriate to continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.

Unless otherwise stated, all figures are reported in Jamaica dollars (\$) and are rounded to the nearest million.

3. Significant accounting policies and principles

The accounting policies applied by the Group in these condensed consolidated interim financial statements are the same as those applied by the Group in its consolidated financial statements for the period ended December 31, 2016. On January 1, 2017, the Group adopted certain new and revised accounting standards and interpretations as detailed in the consolidated financial statements for the period ended December 31, 2016 to comply with the specific requirements of IFRS. None of these had a material impact on the Group’s consolidated results, financial position or cash flows.

Cable & Wireless Jamaica Limited
Notes to the condensed consolidated interim financial statements
For the period ended September 30, 2017

4. Critical accounting estimates and judgements

The preparation of these condensed consolidated interim financial statements requires management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing the condensed consolidated interim financial statements, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the period ended December 31, 2016.

Certain prior period amounts have been reclassified to conform to the current period presentation.

5. Related party transactions

The nature of the related party transactions of the Group has not changed from those described in the Group's consolidated financial statements for the period ended December 31, 2016. The balances due from and to related parties are as outlined below:

	Unaudited September 30, 2017 \$m	Audited December 31, 2016 \$m
Trade and other receivables:		
Due from related parties	3,426	3,482
Trade and other payables:		
Due to related parties	1,182	1,534
Due to Cable & Wireless Jamaica Finance (Cayman) Limited		
<i>Long term</i>		
Principal	56,467	51,924
Accrued interest	1,007	3,426
	57,474	55,350

The amount due from related parties represents non-interest bearing receivables from other subsidiaries of CWC and our affiliates.

The amount due to related parties represents balances with other subsidiaries of CWC, principally for telecommunications traffic and services provided under a Support Services Agreement.

The amount due to Cable & Wireless Jamaica Finance (Cayman) Limited represents the amount drawn down on a long-term revolving facility, with a credit limit of \$60 billion. The loan has no fixed repayment term. Interest is charged at 279 basis points above the weighted average yield rate applicable to the six-month Bank of Jamaica Treasury Bill Tender ('WATBY'). The interest rate is reviewed semi-annually on May 11 and November 11. The rate was 9.19% per annum as at September 30, 2017.

Cable & Wireless Jamaica Limited
Notes to the condensed consolidated interim financial statements
For the period ended September 30, 2017

6. Operating costs

Detailed below are the key expense items charged in arriving at our operating profit. Outpayments are generally related to interconnection payments, which are paid to other operators when our customers calls terminate on their networks.

	Unaudited		Unaudited	
	Three months ended September 30, 2017	Three months ended September 30, 2016	Nine months ended September 30, 2017	Nine months ended September 30, 2016
	\$m	\$m	\$m	\$m
Outpayments and direct costs	1,602	1,858	5,263	4,994
Employee and other staff expenses	337	627	959	1,946
Administrative, marketing and selling expenses	2,415	2,209	6,878	5,574
Operating costs before depreciation and amortisation	4,354	4,694	13,100	12,514
Depreciation of property, plant and equipment	717	706	2,186	2,590
Amortisation of intangible assets	612	268	1,124	868
Impairment reversal, restructuring and other operating items, net	10	(297)	26	(1,965)
Operating costs	5,693	5,371	16,436	14,007

7. (Loss)/earnings per stock unit

The calculation of (loss)/earnings per stock unit is based on 16,817,439,740 (September 30, 2016: 16,817,439,740) issued and fully paid ordinary stock units.

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 3

**LETTER FROM CHIEF FINANCIAL OFFICER OF CABLE & WIRELESS
JAMAICA DATED DECEMBER 20, 2017**

CABLE & WIRELESS JAMAICA LIMITED

2-6 Carlton Crescent
Kingston 10
Jamaica, W.I.

P: 876 926 9700
F: 876 968 9636

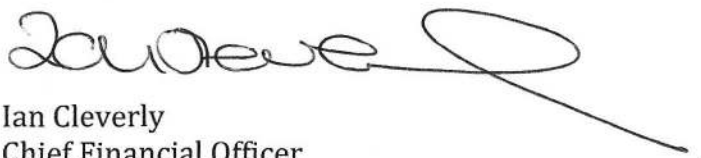
Date 20th December 2017

The Board of Directors
Cable & Wireless Jamaica Limited
2-6 Carlton Crescent
Kingston 10

Re: Unaudited Financial Statements for Cable & Wireless Jamaica Limited for the period ended September 30, 2017

I, Ian Cleverly, Chief Financial Officer of Cable & Wireless Jamaica Limited (CWJ) hereby confirm that the unaudited financial statements of CWJ for the period ended September 30, 2017, attached hereto, fairly reflect the financial position of CWJ over the period in question.

Yours faithfully,



Ian Cleverly
Chief Financial Officer

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 4

**CABLE & WIRELESS JAMAICA PROFIT & LOSS SUMMARIES EXTRACTED
FROM THE AUDITED FINANCIAL STATEMENTS FOR THE FIVE (5)
FINANCIAL PERIODS ENDED DECEMBER 31, 2016**

Cable & Wireless Jamaica Limited

	Mar 2012/12	Mar 2013/14	Mar 2014/15	Mar 2015/16	Dec 2016 (9mths)
<i>Jamaican Dollar (millions)</i>	Actual	Actual	Actual	Actual	Actual
Revenue	19,075	18,443	21,882	23,034	19,226
Total costs before depreciation and amortisation	(17,126)	(15,664)	(17,400)	(15,799)	(14,314)
Cost of Sales	(7,152)	(5,307)	(6,171)	(5,947)	(5,810)
Operating Expense	(9,974)	(10,357)	(11,229)	(9,852)	(8,504)
Depreciation	(1,232)	(1,584)	(1,696)	(2,301)	(2,055)
Amortisation	(263)	(441)	(848)	(1,101)	(840)
Impairment, restructuring & other operating items	(2,792)	(1,452)	(6,951)	1,128	874
Operating profit/(loss)	(2,338)	(698)	(5,013)	4,961	2,891
Finance income	56	78	69	145	45
Finance expense	(2,267)	(2,807)	(3,898)	(3,908)	(4,352)
Profit/(loss) before income tax	(4,549)	(3,427)	(8,842)	1,198	(1,416)
Income tax expense	(273)	(77)	(47)	(33)	(146)
Profit/(loss) for the year	(4,822)	(3,504)	(8,889)	1,165	(1,562)

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 6
SCHEDULE OF VALUES OF PLANT AND EQUIPMENT OF CABLE & WIRELESS
JAMAICA TOGETHER WITH LETTER FROM CHIEF FINANCIAL OFFICER
DATED JANUARY 10, 2018

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	17B EAST AVE (GSM)	23,222.17	1,464.25	-	1,758.30	26,444.72
Jamaica	C&W Jamaica	LIME	61 HALF WAY TREE RD (ROOF-TOP)	7,836.34	-	-	-	7,836.34
Jamaica	C&W Jamaica	LIME	7TH AVENUE. PLAZA (CELL SITE)	22,431.02	67,201.59	-	5,149.13	94,781.73
Jamaica	C&W Jamaica	LIME	ABERDEEN	121,952.49	4,377,118.84	350.69	3,595.67	4,503,017.69
Jamaica	C&W Jamaica	LIME	ABOUKIR (GSM)	96,521.41	101,856.89	-	-	198,378.30
Jamaica	C&W Jamaica	LIME	ABOVE ROCKS	22,497.22	166,496.64	350.69	1,837.37	191,181.91
Jamaica	C&W Jamaica	LIME	ABOVE ROCKS (GSM)	70,195.54	11,165.90	-	-	81,361.45
Jamaica	C&W Jamaica	LIME	ABOVE ROCKS (OPM)	-	698.54	-	-	698.54
Jamaica	C&W Jamaica	LIME	ACCOMPONG (GSM)	74,371.80	66,048.72	-	1,758.30	142,178.81
Jamaica	C&W Jamaica	LIME	ADELPHI	18,596.47	139,494.54	-	5,392.76	163,483.76
Jamaica	C&W Jamaica	LIME	ADELPHI (GSM)	147,152.48	-	-	-	147,152.48
Jamaica	C&W Jamaica	LIME	AENON TOWN	5,153.30	80,788.89	-	5,392.76	91,334.95
Jamaica	C&W Jamaica	LIME	AENON TOWN (GSM)	53,292.53	67,287.78	-	-	120,580.30
Jamaica	C&W Jamaica	LIME	AIRPORT	259.04	79,659.94	-	5,149.13	85,068.11
Jamaica	C&W Jamaica	LIME	AIRPORT (NMIA)	19,987.94	318,623.66	-	-	338,611.60
Jamaica	C&W Jamaica	LIME	AIRPORT CENTRAL OFFICE (REMOTE)	148,287.29	120,316.05	-	-	268,603.34
Jamaica	C&W Jamaica	LIME	AIRPORT EXCHANGE	3,892.09	17,325.23	-	-	21,217.32
Jamaica	C&W Jamaica	LIME	ALBANY (GSM)	79,504.09	161,641.34	-	1,758.30	242,903.73
Jamaica	C&W Jamaica	LIME	ALBERT TOWN	121,502.57	3,094,612.85	-	13,497.92	3,229,613.34
Jamaica	C&W Jamaica	LIME	ALBION	9,889.01	67,287.78	-	-	77,176.78
Jamaica	C&W Jamaica	LIME	ALBION (GSM)	74,438.36	86,309.74	-	5,392.76	166,140.85
Jamaica	C&W Jamaica	LIME	ALBION MTN GSM (ST MARY)	108,498.96	140,561.98	-	5,392.76	254,453.70
Jamaica	C&W Jamaica	LIME	ALBION MTN GSM (ST THOMAS)	56,163.34	37,062.67	-	1,758.30	94,984.31
Jamaica	C&W Jamaica	LIME	ALEXANDRIA	19,340.32	101,093.32	350.69	5,471.83	126,256.16
Jamaica	C&W Jamaica	LIME	ALEXANDRIA (CELL)	134,641.93	73,897.14	-	-	208,539.06
Jamaica	C&W Jamaica	LIME	ALL SIDES/ WARSOP (GSM)	68,011.30	41,541.10	-	13,497.92	123,050.32
Jamaica	C&W Jamaica	LIME	ALLEPPO GSM (ST MARY)	82,492.39	80,788.89	-	5,392.76	168,674.04
Jamaica	C&W Jamaica	LIME	ALLIGATOR POND	11,565.73	78,214.89	-	1,758.30	91,538.91

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	ALLIGATOR POND (GSM)	50,760.58	112,526.36	-	-	163,286.93
Jamaica	C&W Jamaica	LIME	ALTERRY	17,734.23	-	4,981.19	-	22,715.42
Jamaica	C&W Jamaica	LIME	ALVA GSM	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	AMITY CROSS (GSM)	75,840.44	158,603.55	-	1,758.30	236,202.28
Jamaica	C&W Jamaica	LIME	AMITY HALL (GSM)	90,400.79	185,606.75	-	1,758.30	277,765.84
Jamaica	C&W Jamaica	LIME	ANCHOVY	37,091.41	118,094.61	-	5,392.76	160,578.77
Jamaica	C&W Jamaica	LIME	ANCHOVY (CELL)	26,679.18	75,446.42	-	-	102,125.60
Jamaica	C&W Jamaica	LIME	ANGELS ESTATE	829.51	136,759.73	-	-	137,589.24
Jamaica	C&W Jamaica	LIME	ANNOTO BAY (CELL)	3,594.86	67,287.78	-	3,516.59	74,399.23
Jamaica	C&W Jamaica	LIME	ANNOTTO BAY - LAND	5,320.91	-	-	-	5,320.91
Jamaica	C&W Jamaica	LIME	ANNOTTO BAY (CELL)	-	2,928.50	-	-	2,928.50
Jamaica	C&W Jamaica	LIME	ANNOTTO BAY (GSM)	71,358.84	83,192.05	-	3,634.46	158,185.35
Jamaica	C&W Jamaica	LIME	ANNOTTO BAY CENTRAL OFFICE	18,547.61	88,934.14	2,713.59	-	110,195.34
Jamaica	C&W Jamaica	LIME	ANNOTTO BAY EXCHANGE	14,929.11	197,033.39	-	-	211,962.50
Jamaica	C&W Jamaica	LIME	ARCADIA (CELL)	27,989.92	201,214.18	-	5,149.13	234,353.23
Jamaica	C&W Jamaica	LIME	ARCADIA (CELL) ST THOMAS	22,892.54	11,454.50	-	1,758.30	36,105.33
Jamaica	C&W Jamaica	LIME	ARDENNE RD (ROOF TOP) PSOJ	38,579.98	89,881.59	-	6,907.43	135,368.99
Jamaica	C&W Jamaica	LIME	ARHUR WINT DRIVE (CELL)	19,119.59	-	-	-	19,119.59
Jamaica	C&W Jamaica	LIME	AUGUST TOWN (CELL)	12,080.97	77,259.85	-	1,758.30	91,099.12
Jamaica	C&W Jamaica	LIME	AUGUST TOWN RD (GSM)	60,833.06	68,940.08	5,126.78	-	134,899.91
Jamaica	C&W Jamaica	LIME	BACKERSWOOD (GSM)	71,773.54	-	-	-	71,773.54
Jamaica	C&W Jamaica	LIME	BALACLAVA (GSM)	24,116.29	72,300.76	-	1,758.30	98,175.35
Jamaica	C&W Jamaica	LIME	BALACLAVA (PHOENIX PRK) (TDMA/GSM)	28,587.41	153,346.03	-	-	181,933.44
Jamaica	C&W Jamaica	LIME	BALACLAVA CENTRAL OFFICE	4,396.63	56,186.72	274.58	-	60,857.92
Jamaica	C&W Jamaica	LIME	BALACLAVA EXCHANGE	55,536.81	381,817.82	-	416.52	437,771.15
Jamaica	C&W Jamaica	LIME	BALLARDS VALLEY	-	2,551.65	-	-	2,551.65
Jamaica	C&W Jamaica	LIME	BAMBOO	103,091.55	87,473.16	-	5,392.76	195,957.47
Jamaica	C&W Jamaica	LIME	BAMBOO TOWN CENTRE (GSM)	76,855.04	153,466.93	-	5,392.76	235,714.73

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	BAMBOO WALK GSM	18,529.33	80,788.89	-	5,392.76	104,710.98
Jamaica	C&W Jamaica	LIME	BANANA GROUND GSM (MANCH)	74,573.33	49,317.63	-	13,497.92	137,388.89
Jamaica	C&W Jamaica	LIME	BANNISTER (ST. CATH)	34,511.02	93,649.48	350.69	1,837.37	130,348.57
Jamaica	C&W Jamaica	LIME	BARBARY HALL	11,565.73	75,496.81	-	1,758.30	88,820.83
Jamaica	C&W Jamaica	LIME	BARBARY HALL (GSM)	59,632.88	82,965.66	-	-	142,598.54
Jamaica	C&W Jamaica	LIME	BARBICAN (CELL.)	40,919.29	143,731.64	-	1,758.30	186,409.23
Jamaica	C&W Jamaica	LIME	BARKERS WOOD (GSM)	4,333.07	156,588.48	-	7,151.05	168,072.60
Jamaica	C&W Jamaica	LIME	BARNETT STREET (FLAGSHIP STORE)	-	90,347.68	-	3,634.46	93,982.15
Jamaica	C&W Jamaica	LIME	BARRETT TOWN	19,593.27	125,880.32	-	5,392.76	150,866.34
Jamaica	C&W Jamaica	LIME	BARTONS	18,679.82	158,512.32	-	1,758.30	178,950.44
Jamaica	C&W Jamaica	LIME	BARTONS (GSM)	21,826.76	-	-	-	21,826.76
Jamaica	C&W Jamaica	LIME	BATH	24,904.90	16,411.42	350.69	79.08	41,746.08
Jamaica	C&W Jamaica	LIME	BAY FARM (CELL)	18,578.28	148,495.19	-	5,149.13	172,222.60
Jamaica	C&W Jamaica	LIME	BAYSIDE (GSM)	23,110.37	86,463.53	-	5,149.13	114,723.03
Jamaica	C&W Jamaica	LIME	BEAUFORT (GSM)	105,402.45	140,158.78	-	1,758.30	247,319.52
Jamaica	C&W Jamaica	LIME	BECKFORD KRAAL (GSM)	88,319.23	20,947.15	-	-	109,266.38
Jamaica	C&W Jamaica	LIME	BEESTON SPRING (GSM)	47,437.82	74,859.09	-	1,758.30	124,055.21
Jamaica	C&W Jamaica	LIME	BELFIELD	45,614.38	168,278.86	-	5,392.76	219,286.00
Jamaica	C&W Jamaica	LIME	BELL ROAD STORES	-	-	25,899.96	-	25,899.96
Jamaica	C&W Jamaica	LIME	BELLE CASTLE - PORTLAND	64,964.43	148,076.67	-	5,392.76	218,433.86
Jamaica	C&W Jamaica	LIME	BELLE PLAIN (GSM)	44,222.60	-	-	-	44,222.60
Jamaica	C&W Jamaica	LIME	BELLEVUE HEIGHTS (CELL. SITE)	28,510.33	147,774.10	-	1,758.30	178,042.72
Jamaica	C&W Jamaica	LIME	BELMONT (CELL)	43,694.25	272,804.29	-	6,907.43	323,405.97
Jamaica	C&W Jamaica	LIME	BELMONT WM (GSM)	31,533.66	69,030.67	-	-	100,564.33
Jamaica	C&W Jamaica	LIME	BELVEDERE	59,483.98	223,715.75	350.69	1,837.37	285,387.79
Jamaica	C&W Jamaica	LIME	BELVEDERE - WESTMLND (GSM)	81,661.22	-	-	-	81,661.22
Jamaica	C&W Jamaica	LIME	BENBOW (GSM)	-	1,464.25	-	1,758.30	3,222.55
Jamaica	C&W Jamaica	LIME	BENSON FORDING (GSM)	4,702.72	-	-	-	4,702.72

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	BENSONTON	93,254.66	78,548.12	-	1,758.30	173,561.07
Jamaica	C&W Jamaica	LIME	BERNARD LODGE - GSM	50,955.28	342,686.15	-	1,758.30	395,399.73
Jamaica	C&W Jamaica	LIME	BETHEL TOWN	65,884.61	219,281.98	355.89	1,758.30	287,280.77
Jamaica	C&W Jamaica	LIME	BETHEL TOWN (GSM)	24,675.65	2,680.00	-	-	27,355.65
Jamaica	C&W Jamaica	LIME	BETTA HARDWARE - FALMOUTH (ROOFTOP)	11,601.83	-	-	-	11,601.83
Jamaica	C&W Jamaica	LIME	BICKERSTETH (OPAC)	17,979.59	53,740.05	-	-	71,719.64
Jamaica	C&W Jamaica	LIME	BILLY BAY GSM	77,483.51	98,929.08	-	1,758.30	178,170.89
Jamaica	C&W Jamaica	LIME	BIRCH'S HILL (CELL)	48,264.82	159,464.43	-	5,392.76	213,122.01
Jamaica	C&W Jamaica	LIME	BIRCH'S HILL REPEATER	35,013.40	281,415.75	-	-	316,429.15
Jamaica	C&W Jamaica	LIME	BIRD MOUNTAIN - GLENISLAY(GSM)	61,120.20	73,350.87	-	1,758.30	136,229.37
Jamaica	C&W Jamaica	LIME	BIRDS HILL	15,776.32	-	-	-	15,776.32
Jamaica	C&W Jamaica	LIME	BLACK HILLS (TDMA/GSM)	98,355.90	148,076.67	-	5,392.76	251,825.32
Jamaica	C&W Jamaica	LIME	BLACK RIVER (CELL)	47,436.79	69,247.99	-	1,758.30	118,443.08
Jamaica	C&W Jamaica	LIME	BLACK RIVER CENTRAL OFFICE-NEW	92,981.43	929,763.95	14,171.78	-	1,036,917.16
Jamaica	C&W Jamaica	LIME	BLACK RIVER CENTRAL OFFICE-OLD	1,364.00	8,302.03	-	-	9,666.03
Jamaica	C&W Jamaica	LIME	BLACK RIVER EXCHANGE	43,943.65	579,338.15	350.69	79.08	623,711.57
Jamaica	C&W Jamaica	LIME	BLACKWOOD AVE. (GSM)	4,396.63	-	-	-	4,396.63
Jamaica	C&W Jamaica	LIME	BLOODY BAY (GSM)	17,611.40	71,788.75	-	3,390.83	92,790.98
Jamaica	C&W Jamaica	LIME	BLUEFIELDS	22,937.46	91,265.39	-	-	114,202.85
Jamaica	C&W Jamaica	LIME	BOG WALK	30,697.43	173,811.42	-	1,758.30	206,267.14
Jamaica	C&W Jamaica	LIME	BOGUE	2,790.94	85,289.86	-	8,783.59	96,864.39
Jamaica	C&W Jamaica	LIME	BOGUE (UMC)	4,829.25	19,734.73	-	-	24,563.98
Jamaica	C&W Jamaica	LIME	BOGUE(CELL)	40,559.46	72,345.60	-	-	112,905.05
Jamaica	C&W Jamaica	LIME	BOGWALK (CELL)	48,519.88	67,287.78	-	-	115,807.66
Jamaica	C&W Jamaica	LIME	BONNY GATE - ST MARY (CELL)	11,811.70	166,980.55	-	5,392.76	184,185.00
Jamaica	C&W Jamaica	LIME	BOSCOBEL - GSM	46,550.34	149,540.92	-	7,151.05	203,242.31
Jamaica	C&W Jamaica	LIME	BOSTON	128,824.64	68,752.03	-	1,758.30	199,334.96
Jamaica	C&W Jamaica	LIME	BOSTON BAY (GSM)	71,077.39	85,674.56	-	5,392.76	162,144.71

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	BOUCHERS HILL	1,104.20	4,556.20	-	-	5,660.40
Jamaica	C&W Jamaica	LIME	BOUNTY HALL	171,711.67	247,182.28	350.69	5,471.83	424,716.47
Jamaica	C&W Jamaica	LIME	BOWERS (GSM)	40,661.83	65,337.15	-	1,758.30	107,757.27
Jamaica	C&W Jamaica	LIME	BRACO	6,261.91	82,253.14	-	5,392.76	93,907.80
Jamaica	C&W Jamaica	LIME	BRACO (GSM)	56,682.98	103,912.46	-	-	160,595.44
Jamaica	C&W Jamaica	LIME	BRADY HILL (GSM)	60,943.78	156,588.48	-	5,392.76	222,925.01
Jamaica	C&W Jamaica	LIME	BRAEMAR AVE (GSM)	26,435.26	84,676.71	-	5,149.13	116,261.11
Jamaica	C&W Jamaica	LIME	BRAETON	113,581.89	5,564,986.99	-	-	5,678,568.87
Jamaica	C&W Jamaica	LIME	BRAETON DMS SITE	256,172.23	134,958.15	-	69,137.20	460,267.58
Jamaica	C&W Jamaica	LIME	BRAETON (CELL)	25,126.07	17,938.25	-	5,149.13	48,213.44
Jamaica	C&W Jamaica	LIME	BRAETON (EAST ASCOT- GSM)	2,667.17	40,428.28	-	-	43,095.46
Jamaica	C&W Jamaica	LIME	BRANDON HILL (GSM)	23,916.24	184,980.49	-	10,541.89	219,438.61
Jamaica	C&W Jamaica	LIME	BRANDON HILL (TDMA/GSM)	5,467.70	148,076.67	-	3,634.46	157,178.83
Jamaica	C&W Jamaica	LIME	BREADNUT HILL (GSM)	117,042.96	70,216.28	-	1,758.30	189,017.54
Jamaica	C&W Jamaica	LIME	BREEZES (MOBAY) (CELL)	9,892.04	159,626.60	-	5,392.76	174,911.40
Jamaica	C&W Jamaica	LIME	BRIGHTON GSM	88,086.34	77,336.43	-	1,758.30	167,181.07
Jamaica	C&W Jamaica	LIME	BROMPTON	14,328.42	276,211.22	-	1,758.30	292,297.93
Jamaica	C&W Jamaica	LIME	BROMPTON (GSM)	36,523.36	86,924.83	-	-	123,448.19
Jamaica	C&W Jamaica	LIME	BROWNS HALL (GSM)	73,119.53	65,337.15	-	1,758.30	140,214.97
Jamaica	C&W Jamaica	LIME	BROWN'S HALL (OPM)	19,334.00	94,555.88	-	-	113,889.88
Jamaica	C&W Jamaica	LIME	BROWN'S TOWN (CELL)	17,130.98	170,778.40	-	7,151.05	195,060.43
Jamaica	C&W Jamaica	LIME	BROWN'S TOWN CENTRAL OFFICE	67,847.95	324,851.18	-	-	392,699.13
Jamaica	C&W Jamaica	LIME	BROWN'S TOWN EXCHANGE	21,843.49	742,944.83	1,402.76	316.31	766,507.38
Jamaica	C&W Jamaica	LIME	BROWN'S TOWN TOWN CENTRE (GSM)	54,692.10	149,540.92	-	5,392.76	209,625.78
Jamaica	C&W Jamaica	LIME	BRUMALIA (GSM)	103,561.59	104,826.14	1,860.16	13,497.92	223,745.81
Jamaica	C&W Jamaica	LIME	BRUNSWICK - ELTHAM	248,625.17	1,269,426.41	-	3,390.83	1,521,442.42
Jamaica	C&W Jamaica	LIME	BRUNSWICK (GSM)	47,622.43	1,464.25	-	-	49,086.68
Jamaica	C&W Jamaica	LIME	BRYAN CASTLE GSM	58,931.52	-	-	-	58,931.52

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	BUCKNOR (GSM)	71,300.84	107,284.45	-	13,497.92	192,083.22
Jamaica	C&W Jamaica	LIME	BUFF BAY	12,670.36	145,475.15	-	5,392.76	163,538.27
Jamaica	C&W Jamaica	LIME	BUFF BAY (CELL)	43,951.61	67,287.78	-	-	111,239.38
Jamaica	C&W Jamaica	LIME	BUFF BAY CONCENTRATOR	-	17,825.81	-	-	17,825.81
Jamaica	C&W Jamaica	LIME	BUFF BAY EXCHANGE	17,045.15	104,919.38	16.56	-	121,981.08
Jamaica	C&W Jamaica	LIME	BULL BAY	46,736.37	271,168.62	350.69	2,253.89	320,509.57
Jamaica	C&W Jamaica	LIME	BULL BAY (CELL SITE)	14,831.22	65,229.14	-	1,758.30	81,818.66
Jamaica	C&W Jamaica	LIME	BULL HEAD MTN A (GSM)	29,736.86	-	-	-	29,736.86
Jamaica	C&W Jamaica	LIME	BULL SAVANNA	8,755.50	-	-	-	8,755.50
Jamaica	C&W Jamaica	LIME	BUNKER'S HILL (GSM)	157,368.67	148,076.67	-	5,392.76	310,838.09
Jamaica	C&W Jamaica	LIME	BURNT GROUND	40,777.54	87,031.70	350.69	1,837.37	129,997.30
Jamaica	C&W Jamaica	LIME	BURNT SAVANNAH (MT. GRACE GSMCELL)	94,376.99	74,600.29	-	1,758.30	170,735.58
Jamaica	C&W Jamaica	LIME	BUSHY PARK	16,637.65	58,032.16	-	-	74,669.82
Jamaica	C&W Jamaica	LIME	BUXTON TOWN (GSM)	73,475.41	93,631.39	-	1,758.30	168,865.09
Jamaica	C&W Jamaica	LIME	BUY LAND GSM (MANCH)	54,222.88	48,962.71	-	13,497.92	116,683.51
Jamaica	C&W Jamaica	LIME	BYNLOSS CROSSROADS GSM (SC)	43,220.88	14,914.17	350.69	79.08	58,564.82
Jamaica	C&W Jamaica	LIME	C&W GOLD ACADEMY (GSM)	12,226.20	1,464.25	-	-	13,690.45
Jamaica	C&W Jamaica	LIME	CABLE STORES - CURPHY PLACE	344.60	-	-	-	344.60
Jamaica	C&W Jamaica	LIME	CALDWELL	24,093.08	41,638.87	-	-	65,731.96
Jamaica	C&W Jamaica	LIME	CALEDONIA (GSM)	214,952.24	215,179.73	-	15,256.22	445,388.18
Jamaica	C&W Jamaica	LIME	CAMBRIDGE	30,111.18	445,154.07	-	1,999.97	477,265.22
Jamaica	C&W Jamaica	LIME	CAMBRIDGE (GSM)	88,776.18	67,287.78	-	-	156,063.95
Jamaica	C&W Jamaica	LIME	CAMP RD. (CELL.)	34,754.10	224,379.28	-	6,907.43	266,040.80
Jamaica	C&W Jamaica	LIME	CAMP ROAD - NO. 6	11,080.38	25,638.06	63,083.89	43,131.20	142,933.53
Jamaica	C&W Jamaica	LIME	CAMP SAVANNA - ALMA (GSM)	100,673.20	73,336.67	-	1,758.30	175,768.17
Jamaica	C&W Jamaica	LIME	CAMROSE	120,808.16	73,862.41	-	-	194,670.57
Jamaica	C&W Jamaica	LIME	CARLTON ADMIN. COMPLEX PHASE 1	4,334,321.45	1,021,860.65	821,368.68	64,914,627.59	71,092,178.38
Jamaica	C&W Jamaica	LIME	CARLTON CENTRAL OFFICE	3,368,031.34	33,029,356.85	338,107.63	6,334,114.53	43,069,610.35

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	CARLTON EXCHANGE	2,549,769.18	7,859,855.84	64,637.16	838,064.37	11,312,326.55
Jamaica	C&W Jamaica	LIME	CARLTON OFFICE	3,491,820.03	448,504.64	1,465,107.37	2,902,814.91	8,308,246.95
Jamaica	C&W Jamaica	LIME	CARLTON TELEX	714.74	252.08	-	-	966.82
Jamaica	C&W Jamaica	LIME	CARLTON TEST CENTRE	3,782.25	4,371.90	86,283.50	-	94,437.64
Jamaica	C&W Jamaica	LIME	CARLTON(CELL.)	22,656.06	98,135.28	-	-	120,791.34
Jamaica	C&W Jamaica	LIME	CARRON HALL (GSM)	57,227.66	88,063.34	-	7,151.05	152,442.05
Jamaica	C&W Jamaica	LIME	CARTY HILL/JAMES HILL(TDMA/GSM)	89,604.64	201,674.01	-	11,739.63	303,018.28
Jamaica	C&W Jamaica	LIME	CASCADE	5,153.30	82,317.22	-	3,634.46	91,104.99
Jamaica	C&W Jamaica	LIME	CASCADE (OPM)	24,320.85	62,048.52	-	-	86,369.38
Jamaica	C&W Jamaica	LIME	CASCADE GSM	56,325.40	24,396.67	-	-	80,722.07
Jamaica	C&W Jamaica	LIME	CASTLETON	68,117.62	14,914.17	350.69	79.08	83,461.55
Jamaica	C&W Jamaica	LIME	CASTLETON (GSM)	-	67,287.78	-	1,758.30	69,046.07
Jamaica	C&W Jamaica	LIME	CASWELL HALL - GSM	109,066.83	43,004.86	-	15,256.22	167,327.91
Jamaica	C&W Jamaica	LIME	CASWELL HALL (GSM)	3,157.73	76,757.94	-	-	79,915.67
Jamaica	C&W Jamaica	LIME	CATADUPA	70,812.32	75,988.48	-	1,758.30	148,559.09
Jamaica	C&W Jamaica	LIME	CATHERINE HALL (GSM)	45,774.43	90,347.68	-	5,392.76	141,514.87
Jamaica	C&W Jamaica	LIME	CATHRINE'S PEAK	3,126.74	-	-	-	3,126.74
Jamaica	C&W Jamaica	LIME	CAVALIERS	1,991.94	-	-	-	1,991.94
Jamaica	C&W Jamaica	LIME	CAVE (GSM)	70,173.44	140,259.10	-	1,758.30	212,190.83
Jamaica	C&W Jamaica	LIME	CAVE VALLEY	75,249.66	204,846.68	-	5,392.76	285,489.09
Jamaica	C&W Jamaica	LIME	CAYMANAS GOLF CLUB (GSM)	44,030.56	145,617.81	-	28,972.31	218,620.68
Jamaica	C&W Jamaica	LIME	CECELIO AVENUE	-	-	-	90,131.34	90,131.34
Jamaica	C&W Jamaica	LIME	CEDAR GROVE	615.14	71,281.30	-	-	71,896.44
Jamaica	C&W Jamaica	LIME	CEDAR SPRING GSM	3,213.38	-	-	-	3,213.38
Jamaica	C&W Jamaica	LIME	CEDAR VALLEY	106,915.04	143,926.82	350.69	1,837.37	253,029.93
Jamaica	C&W Jamaica	LIME	CENTRAL - CENTRAL OFFICE	320,957.88	23,404,007.75	163,917.38	6,505,930.17	30,394,813.18
Jamaica	C&W Jamaica	LIME	CENTRAL CELL)	-	234,716.39	-	-	234,716.39
Jamaica	C&W Jamaica	LIME	CENTRAL DISTRICT MANAGER'S HOME	6.96	-	-	-	6.96

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	CENTRAL EXCHANGE	920,494.23	3,365,618.60	13.93	10,541.59	4,296,668.35
Jamaica	C&W Jamaica	LIME	CENTRAL REGION - ALL	9,968.66	3,412,961.66	585.60	-	3,423,515.93
Jamaica	C&W Jamaica	LIME	CENTRAL VILLAGE PLAZA (GSM)	20,073.80	146,999.80	-	3,516.59	170,590.18
Jamaica	C&W Jamaica	LIME	CHAPELTON (CELL.)	47,272.32	69,294.57	-	1,758.30	118,325.18
Jamaica	C&W Jamaica	LIME	CHAPELTON CENTRAL OFFICE	119,458.09	237,659.51	350.69	79.08	357,547.37
Jamaica	C&W Jamaica	LIME	CHAPELTON EXCHANGE	36,337.58	614,783.88	-	11,739.63	662,861.09
Jamaica	C&W Jamaica	LIME	CHARLES TOWN/TOWER ISLE (TDMA/GSM)	103,740.06	181,596.84	-	5,392.76	290,729.66
Jamaica	C&W Jamaica	LIME	CHATEAU	37,059.37	69,296.16	-	1,758.30	108,113.83
Jamaica	C&W Jamaica	LIME	CHATEAU (GSM)	51,941.36	50,057.62	-	11,739.63	113,738.61
Jamaica	C&W Jamaica	LIME	CHERRY GARDENS (CELL)	32,462.76	68,752.03	-	1,758.30	102,973.08
Jamaica	C&W Jamaica	LIME	CHERRY GDNS (CELL)	30,679.98	-	-	-	30,679.98
Jamaica	C&W Jamaica	LIME	CHESTER CASTLE (OPM)	6,452.09	66,850.42	-	-	73,302.52
Jamaica	C&W Jamaica	LIME	CHILDERMAS (GSM)	81,620.57	166,990.63	-	8,783.59	257,394.79
Jamaica	C&W Jamaica	LIME	CHRISTIAN GARDEN (CELL.)	1,523.67	69,533.69	-	-	71,057.36
Jamaica	C&W Jamaica	LIME	CHRISTIANA - TRAILER	32,786.15	1,320.73	-	-	34,106.87
Jamaica	C&W Jamaica	LIME	CHRISTIANA (CELL)	3,016.12	78,305.35	-	-	81,321.48
Jamaica	C&W Jamaica	LIME	CHRISTIANA CENTRAL OFFICE	259,640.49	660,220.97	1,052.07	237.23	921,150.75
Jamaica	C&W Jamaica	LIME	CHRISTIANA EXCHANGE	149,916.45	1,064,715.65	350.69	13,577.00	1,228,559.79
Jamaica	C&W Jamaica	LIME	CHRISTIANA REPEATER	60,174.08	57,958.63	2,068.54	11,739.63	131,940.88
Jamaica	C&W Jamaica	LIME	CLAREMONT (CELL)	47,471.42	168,138.28	-	1,758.30	217,368.00
Jamaica	C&W Jamaica	LIME	CLAREMONT CENTRAL OFFICE	4,747.59	47,848.79	49.04	31,328.25	83,973.67
Jamaica	C&W Jamaica	LIME	CLAREMONT EXCHANGE	23,640.84	472,868.30	-	-	496,509.14
Jamaica	C&W Jamaica	LIME	CLARENDON PARK (GSM)	167,329.69	38,301.53	-	13,497.92	219,129.14
Jamaica	C&W Jamaica	LIME	CLARKS TOWN	139,947.85	187,054.53	-	5,392.76	332,395.14
Jamaica	C&W Jamaica	LIME	CLONMEL	1,834.62	9,343.92	-	-	11,178.54
Jamaica	C&W Jamaica	LIME	CLOVER HILL	5,943.07	72,919.23	-	1,758.30	80,620.60
Jamaica	C&W Jamaica	LIME	CLOVER HILL GSM	57,007.25	-	-	-	57,007.25
Jamaica	C&W Jamaica	LIME	COBBLA (GSM)	119,549.27	82,400.86	-	-	201,950.14

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	COBBLERS (GSM)	19,527.79	40,324.29	-	13,497.92	73,349.99
Jamaica	C&W Jamaica	LIME	COCKBURN GARDENS - GSM	52,867.43	274,553.35	-	5,149.13	332,569.91
Jamaica	C&W Jamaica	LIME	COCKBURN GARDENS ROOF-TOP	25,369.03	-	-	-	25,369.03
Jamaica	C&W Jamaica	LIME	COLBECK HEIGHTS	16,449.01	43,864.23	-	-	60,313.23
Jamaica	C&W Jamaica	LIME	COLEGATE	8,414.11	63,167.94	-	-	71,582.06
Jamaica	C&W Jamaica	LIME	COLEYVILLE (GSM)	75,287.43	123,763.53	-	13,497.92	212,548.88
Jamaica	C&W Jamaica	LIME	COMFORT HALL (GSM)	138,861.86	51,460.65	-	13,497.92	203,820.43
Jamaica	C&W Jamaica	LIME	COMPANY WIDE	31,597,549.97	145,663,374.65	1,775,471.05	9,176,441.54	188,212,837.21
Jamaica	C&W Jamaica	LIME	CONSTITUTION HILL (OPM/OPAC)	8,316.72	1,464.25	-	-	9,780.97
Jamaica	C&W Jamaica	LIME	CONTENT	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	CONTENT GSM (S THOMAS)	72,523.03	73,707.44	-	1,758.30	147,988.76
Jamaica	C&W Jamaica	LIME	COOPERS HILL (CELL. SITE)	71,381.94	221,736.30	-	4,442.71	297,560.95
Jamaica	C&W Jamaica	LIME	COOPER'S HILL (OPM)	9,649.47	13,702.84	350.69	79.08	23,782.08
Jamaica	C&W Jamaica	LIME	COOPERS HILL REPEATER	61,036.41	231,436.54	-	-	292,472.95
Jamaica	C&W Jamaica	LIME	COPACABANA - GSM	12,392.96	76,349.91	-	1,758.30	90,501.17
Jamaica	C&W Jamaica	LIME	CORAL SPRING (GSM) (DUNCANS TO SPR)NG)	564.07	-	-	-	564.07
Jamaica	C&W Jamaica	LIME	CORNER SHOP (GSM)	93,409.16	44,425.56	-	13,497.92	151,332.64
Jamaica	C&W Jamaica	LIME	CORNWALL BARRCKS (GSM)	23,196.90	-	-	-	23,196.90
Jamaica	C&W Jamaica	LIME	CORNWALL COURTS	34,623.45	142,366.38	-	-	176,989.83
Jamaica	C&W Jamaica	LIME	CORPORATE HQ (GSM)	44,381.39	43,888.50	-	23,345.69	111,615.58
Jamaica	C&W Jamaica	LIME	COTTER WOOD (GSM)	68,347.63	163,956.39	-	1,758.30	234,062.32
Jamaica	C&W Jamaica	LIME	COVE PEN (HANOVER) (GSM)	2,204.35	67,287.78	-	-	69,492.12
Jamaica	C&W Jamaica	LIME	CREDIT UNION BUILDING-51 HWT RD	9,374.29	72,095.29	-	521.74	81,991.33
Jamaica	C&W Jamaica	LIME	CRESCENT PARK (GSM)	71,674.00	195,882.17	-	5,392.76	272,948.93
Jamaica	C&W Jamaica	LIME	CROFTS HILL	9,580.03	81,590.20	350.69	1,837.37	93,358.30
Jamaica	C&W Jamaica	LIME	CROMARTY	162,102.93	35,187.65	-	-	197,290.58
Jamaica	C&W Jamaica	LIME	CROSS KEYS	18,313.07	30,574.72	-	13,497.92	62,385.72
Jamaica	C&W Jamaica	LIME	CROSS KEYS (GSM)	57,767.41	102,525.71	-	-	160,293.12

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	CROSS RDS (OPM) (LINSTEAD)	729.35	67,287.78	-	-	68,017.12
Jamaica	C&W Jamaica	LIME	CROSS ROADS	9,554.21	181,614.35	-	1,758.30	192,926.86
Jamaica	C&W Jamaica	LIME	CROSS ROADS (CELL SITE)	20,723.13	99,517.48	-	2,684.41	122,925.01
Jamaica	C&W Jamaica	LIME	CUMBERLAND CL (GSM)	5,882.97	91,595.83	-	4,442.71	101,921.51
Jamaica	C&W Jamaica	LIME	CUMBERLAND NORTH CL (GSM)	99,137.55	50,456.69	-	13,497.92	163,092.17
Jamaica	C&W Jamaica	LIME	DALVEY (GSM)	61,525.77	66,693.42	-	1,758.30	129,977.49
Jamaica	C&W Jamaica	LIME	DAM HEAD/COW MARKET - GSM	71,028.34	161,382.09	-	1,758.30	234,168.73
Jamaica	C&W Jamaica	LIME	DANVERS PEN	21,442.89	46,824.98	-	-	68,267.86
Jamaica	C&W Jamaica	LIME	DARLISTON	53,402.91	187,819.10	350.69	79.08	241,651.78
Jamaica	C&W Jamaica	LIME	DARLISTON RETAIL STORE	158,002.73	-	-	1,343.31	159,346.04
Jamaica	C&W Jamaica	LIME	DARLOWE	99,214.64	60,332.19	169.01	13,497.92	173,213.76
Jamaica	C&W Jamaica	LIME	DAVIS COVE (GSM)	38,024.54	-	-	-	38,024.54
Jamaica	C&W Jamaica	LIME	DAVIS TOWN	15,776.32	-	-	-	15,776.32
Jamaica	C&W Jamaica	LIME	DAWKIN'S PEN O.P.M. SITE	-	953.84	-	-	953.84
Jamaica	C&W Jamaica	LIME	DEALER LOCATIONS - ALL ISLAND	718,239.12	188.26	501,744.47	461,148.43	1,681,320.28
Jamaica	C&W Jamaica	LIME	DEANS VALLEY	18,045.20	46,198.97	-	-	64,244.18
Jamaica	C&W Jamaica	LIME	DEVON PEN (GSM)	-	67,287.78	-	-	67,287.78
Jamaica	C&W Jamaica	LIME	DIAS	18,829.68	84,901.34	-	5,392.76	109,123.78
Jamaica	C&W Jamaica	LIME	DIAS (GSM)	99,216.99	67,287.78	-	-	166,504.77
Jamaica	C&W Jamaica	LIME	DIGIPOINT	971.09	635,170.78	-	935,192.94	1,571,334.81
Jamaica	C&W Jamaica	LIME	DIRECTORY ASSISTANCE-EAST PARADE	6,571.31	50,966.33	3,703.31	-	61,240.95
Jamaica	C&W Jamaica	LIME	DISCOVERY BAY (CELL)	17,208.71	67,954.02	-	-	85,162.73
Jamaica	C&W Jamaica	LIME	DISCOVERY BAY CENTRAL OFFICE - NEW	48,854.16	339,454.83	-	-	388,308.99
Jamaica	C&W Jamaica	LIME	DISCOVERY BAY CENTRAL OFFICE - OLD	41,358.09	-	-	-	41,358.09
Jamaica	C&W Jamaica	LIME	DISCOVERY BAY EXCHANGE	82,488.51	482,063.02	350.69	5,471.83	570,374.05
Jamaica	C&W Jamaica	LIME	DOVER CASTLE - GSM	60,591.80	138,314.11	-	1,758.30	200,664.20
Jamaica	C&W Jamaica	LIME	DRAPERS(GSM)	46,823.06	213,894.49	-	5,392.76	266,110.31
Jamaica	C&W Jamaica	LIME	DREWSLAND (CELL)	22,287.26	132,495.75	-	1,758.30	156,541.31

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	DUANVALE (GSM)	90,491.26	183,737.14	-	5,392.76	279,621.16
Jamaica	C&W Jamaica	LIME	DUKE STREET NO. 65	1,795,646.34	10,902,143.24	171,051.85	4,815,333.03	17,684,174.46
Jamaica	C&W Jamaica	LIME	DUMFRIES	9,942.75	151,211.07	350.69	26,832.14	188,336.65
Jamaica	C&W Jamaica	LIME	DUNALVA - GSM	70,457.29	164,973.91	-	5,392.76	240,823.95
Jamaica	C&W Jamaica	LIME	DUNBAR PEN (GSM)	91,067.53	158,117.58	-	5,392.76	254,577.87
Jamaica	C&W Jamaica	LIME	DUNBARTON	42,138.75	10,603.00	350.69	79.08	53,171.51
Jamaica	C&W Jamaica	LIME	DUNCANS (CELL)	2,338.81	149,868.02	-	5,392.76	157,599.58
Jamaica	C&W Jamaica	LIME	DUNCANS CENTRAL OFFICE - OLD	21.26	20,950.45	-	-	20,971.71
Jamaica	C&W Jamaica	LIME	DUNCANS CENTRAL OFFICE-NEW	73,693.35	357,552.54	112.27	-	431,358.15
Jamaica	C&W Jamaica	LIME	DUNCANS EXCHANGE	69,643.53	684,054.01	1,052.07	237.23	754,986.84
Jamaica	C&W Jamaica	LIME	DUNCANS TRAILER	1,546.16	7,766.25	-	-	9,312.41
Jamaica	C&W Jamaica	LIME	DUNDER HILL (W/LESS)	3,244.00	-	-	-	3,244.00
Jamaica	C&W Jamaica	LIME	DUNN'S RIVER FALLS (CELL.)	44,836.77	152,611.79	-	5,392.76	202,841.31
Jamaica	C&W Jamaica	LIME	DUNROBIN (CELL)	27,124.61	161,732.17	-	4,442.71	193,299.48
Jamaica	C&W Jamaica	LIME	EAST (CELL)	-	71,788.75	-	-	71,788.75
Jamaica	C&W Jamaica	LIME	EAST CENTRAL OFFICE	12,811.49	1,593,246.37	-	31,328.26	1,637,386.11
Jamaica	C&W Jamaica	LIME	EAST EXCHANGE	72,976.26	1,261,602.76	84,764.37	11,930.80	1,431,274.19
Jamaica	C&W Jamaica	LIME	EAST KINGSTON (CELL)	3,434.58	-	-	-	3,434.58
Jamaica	C&W Jamaica	LIME	EAST PROSPECT	32,611.92	51,662.71	-	-	84,274.62
Jamaica	C&W Jamaica	LIME	EAST PROSPECT (CELL)	24,654.24	67,579.07	-	-	92,233.32
Jamaica	C&W Jamaica	LIME	EASTWOOD PARK RD.(CELL)	13,346.64	148,138.59	-	6,907.43	168,392.66
Jamaica	C&W Jamaica	LIME	EDGEWATER (GSM CELL)	7,013.71	153,328.89	-	5,149.13	165,491.73
Jamaica	C&W Jamaica	LIME	EGYPT (GSM)	88,736.69	125,879.06	-	1,758.30	216,374.05
Jamaica	C&W Jamaica	LIME	ELDERSLIE (GSM)	86,119.03	72,117.53	-	1,758.30	159,994.85
Jamaica	C&W Jamaica	LIME	ELTHAM ACRES (OPAC)	61,843.03	10,569.78	-	1,758.30	74,171.11
Jamaica	C&W Jamaica	LIME	ENFIELD	56,877.10	119,380.82	-	5,392.76	181,650.67
Jamaica	C&W Jamaica	LIME	ENFIELD (ST. MARY)	28,842.88	3,012.29	-	-	31,855.16
Jamaica	C&W Jamaica	LIME	EPPING FOREST/POTSDAM GSM	91,065.31	92,230.59	-	1,758.30	185,054.20

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	ESHER	82,175.68	128,600.10	-	5,392.76	216,168.54
Jamaica	C&W Jamaica	LIME	ESSEX VALLEY (GSM)	106,127.12	139,405.31	-	1,758.30	247,290.72
Jamaica	C&W Jamaica	LIME	EWART TOWN (GSM)	59,276.32	67,287.78	-	-	126,564.10
Jamaica	C&W Jamaica	LIME	EWARTON	68,504.47	163,912.90	-	1,758.30	234,175.66
Jamaica	C&W Jamaica	LIME	EWARTON (CELL)	1,878.32	0.04	-	-	1,878.36
Jamaica	C&W Jamaica	LIME	EWARTON TOWN OPM	13,545.28	1,384.27	-	-	14,929.55
Jamaica	C&W Jamaica	LIME	FAIR MOUNT GSM (SE)	76,315.77	78,725.62	-	1,758.30	156,799.69
Jamaica	C&W Jamaica	LIME	FAIR PROSPECT (OPM)	2,766.77	-	-	-	2,766.77
Jamaica	C&W Jamaica	LIME	FAIRFIELD (MOBAY) (CELL.)	106,516.87	158,132.64	-	5,392.76	270,042.27
Jamaica	C&W Jamaica	LIME	FAIRVIEW PARK	61,698.15	2,415,331.02	5,360.23	1,012,150.18	3,494,539.57
Jamaica	C&W Jamaica	LIME	FAIRY HILL	19,026.82	33,639.41	-	-	52,666.23
Jamaica	C&W Jamaica	LIME	FAITH'S PEN (CELL)	100,033.33	160,289.99	-	5,392.76	265,716.08
Jamaica	C&W Jamaica	LIME	FALMOUTH (CELL SITE)	124,479.27	158,456.94	-	7,151.05	290,087.26
Jamaica	C&W Jamaica	LIME	FALMOUTH BUS. OFCE	-	-	487.28	96.97	584.25
Jamaica	C&W Jamaica	LIME	FALMOUTH CENTRAL OFFICE	36,440.73	642,988.60	-	-	679,429.33
Jamaica	C&W Jamaica	LIME	FALMOUTH EXCHANGE	41,852.03	1,012,083.28	1,959.48	3,713.54	1,059,608.32
Jamaica	C&W Jamaica	LIME	FARM (GSM CELL)	113,520.43	58,619.13	-	13,497.92	185,637.48
Jamaica	C&W Jamaica	LIME	FELLOWSHIP	58,557.23	40,715.93	-	-	99,273.16
Jamaica	C&W Jamaica	LIME	FERRIS	-	24,208.35	-	1,758.30	25,966.65
Jamaica	C&W Jamaica	LIME	FERRIS CROSS GSM (PARADISE PEN)	116,650.82	139,405.31	-	1,758.30	257,814.42
Jamaica	C&W Jamaica	LIME	FERRY - GSM	60,340.51	144,634.58	-	1,758.30	206,733.38
Jamaica	C&W Jamaica	LIME	FLAGAMANS - GSM	79,966.80	143,522.15	-	1,758.30	225,247.24
Jamaica	C&W Jamaica	LIME	FLANKERS	4,829.25	152,611.79	-	8,783.59	166,224.63
Jamaica	C&W Jamaica	LIME	FLANKERS (CELL)	87,721.59	6,061.28	-	-	93,782.87
Jamaica	C&W Jamaica	LIME	FLINT VALLEY (GSM)	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	FLOWER HILL (CELL)	207,583.78	227,480.98	-	9,357.52	444,422.28
Jamaica	C&W Jamaica	LIME	FLOWER HILL REPEATER	37,117.25	623,617.53	-	-	660,734.78
Jamaica	C&W Jamaica	LIME	FONT HILL (GSM)	121,883.93	146,944.84	-	1,758.30	270,587.07

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission								
Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	FONT HILL GSM (ST THOMAS)	51,420.24	65,229.14	-	-	116,649.38
Jamaica	C&W Jamaica	LIME	FORT STREET (NO. 36)	8,952.90	-	1,189.57	-	10,142.47
Jamaica	C&W Jamaica	LIME	FOUR MILES (CELL)	39,682.47	76,563.80	-	-	116,246.27
Jamaica	C&W Jamaica	LIME	FOUR PATHS	14,654.20	58,849.39	174.52	1,758.30	75,436.40
Jamaica	C&W Jamaica	LIME	FOUR PATHS (GSM)	40,634.73	139,498.35	-	11,739.63	191,872.71
Jamaica	C&W Jamaica	LIME	FOUR ROADS (CELL)	17,998.55	148,138.59	-	5,149.13	171,286.27
Jamaica	C&W Jamaica	LIME	FRANKFIELD	53,497.18	242,660.04	378.47	79.08	296,614.76
Jamaica	C&W Jamaica	LIME	FRANKFIELD T/CENTRE (GSM)	48,147.11	110,121.57	-	13,497.92	171,766.60
Jamaica	C&W Jamaica	LIME	FRIENDSHIP OPM (JOB HILL)	11,906.89	-	-	-	11,906.89
Jamaica	C&W Jamaica	LIME	FRIENDSHIP PEN (GSM)	86,884.98	148,110.81	-	5,392.76	240,388.55
Jamaica	C&W Jamaica	LIME	FRIENDSHIP GAP (GSM)	113,054.74	204,312.98	-	5,392.76	322,760.48
Jamaica	C&W Jamaica	LIME	FROME	12,430.82	2,276.78	-	-	14,707.60
Jamaica	C&W Jamaica	LIME	FULLERS WOOD (GSM)	54,750.59	68,752.03	-	1,758.30	125,260.91
Jamaica	C&W Jamaica	LIME	FULLERSFIELD (GSM)	13,731.40	70,653.28	-	-	84,384.68
Jamaica	C&W Jamaica	LIME	GALINA	28,413.02	130,616.69	-	5,392.76	164,422.46
Jamaica	C&W Jamaica	LIME	GALLAWAY	51,427.52	4,964.51	-	-	56,392.03
Jamaica	C&W Jamaica	LIME	GARMEX (CELL)	5,298.39	-	-	-	5,298.39
Jamaica	C&W Jamaica	LIME	GAYLE	130,363.87	168,809.32	-	7,151.05	306,324.24
Jamaica	C&W Jamaica	LIME	GEORGES PLAIN (GSM)	83,301.63	140,158.78	-	1,758.30	225,218.71
Jamaica	C&W Jamaica	LIME	GEORGES VALLEY	27,259.45	126,856.44	-	-	154,115.89
Jamaica	C&W Jamaica	LIME	GEORGES VALLEY (CELL)	62,519.64	3,819.51	-	1,758.30	68,097.45
Jamaica	C&W Jamaica	LIME	GEORGES VALLEY (GSM)	79,474.35	41,114.89	-	13,497.92	134,087.16
Jamaica	C&W Jamaica	LIME	GIBRALTAR	-	80,823.04	-	5,392.76	86,215.79
Jamaica	C&W Jamaica	LIME	GIBRALTAR GSM (ST ANN)	56,449.96	6,983.48	-	-	63,433.44
Jamaica	C&W Jamaica	LIME	GIDDY HALL - GSM	74,460.68	149,997.82	-	1,758.30	226,216.80
Jamaica	C&W Jamaica	LIME	GINGER HILL (GSM)	169,230.05	72,117.53	-	1,758.30	243,105.88
Jamaica	C&W Jamaica	LIME	GLENDEVON (CELL)	18,947.28	175,305.43	-	8,783.59	203,036.30
Jamaica	C&W Jamaica	LIME	GLENGOFE (GSM)	77,150.58	475.83	-	-	77,626.40

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	GLENGOFFE	35,420.16	65,191.15	-	1,758.30	102,369.61
Jamaica	C&W Jamaica	LIME	GLENGOFFE (OPM)	20,932.32	15,636.12	-	-	36,568.43
Jamaica	C&W Jamaica	LIME	GLOUCESTER AVE (CELL SITE)	2,235.67	661.71	-	1,758.30	4,655.68
Jamaica	C&W Jamaica	LIME	GOLDEN GROVE - ST ANN (GSM)	26,722.32	-	-	1,758.30	28,480.62
Jamaica	C&W Jamaica	LIME	GOLDEN GROVE (CELL)	38,365.11	82,287.29	-	3,634.46	124,286.86
Jamaica	C&W Jamaica	LIME	GOLDEN GROVE (N/E)	16,102.94	242,533.96	701.38	158.15	259,496.43
Jamaica	C&W Jamaica	LIME	GOLDEN GROVE SUBSCRIBER TERMINAL (S/E)	35,281.46	14,877.24	-	31,328.26	81,486.96
Jamaica	C&W Jamaica	LIME	GOLDEN SPRING (ST. ANDREW) GSM	72,528.95	73,314.39	-	1,758.30	147,601.64
Jamaica	C&W Jamaica	LIME	GOODWILL	83,643.58	123,148.59	-	4,956.58	211,748.74
Jamaica	C&W Jamaica	LIME	GOODWILL GSM	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	GORDON TOWN (CELL)	87,611.74	133,981.17	-	3,516.59	225,109.50
Jamaica	C&W Jamaica	LIME	GORDON TOWN CONCENTRATOR	35,897.97	60,533.82	-	-	96,431.79
Jamaica	C&W Jamaica	LIME	GOSHEN	22,988.68	77,797.37	701.38	158.15	101,645.58
Jamaica	C&W Jamaica	LIME	GRAND LIDO NEGRIL (GSM)	15,114.03	-	-	-	15,114.03
Jamaica	C&W Jamaica	LIME	GRANGE	1,548.41	3,311.37	-	-	4,859.78
Jamaica	C&W Jamaica	LIME	GRANGE HILL	288,190.36	310,704.45	-	1,758.30	600,653.10
Jamaica	C&W Jamaica	LIME	GRANGE HILL (CELL)	70,718.79	87,762.00	-	-	158,480.79
Jamaica	C&W Jamaica	LIME	GRANTS PEN (GSM)	12,211.58	93,412.77	-	1,758.30	107,382.65
Jamaica	C&W Jamaica	LIME	GRANTS PEN (ST THOMAS) (GSM)	48,049.81	-	-	-	48,049.81
Jamaica	C&W Jamaica	LIME	GRANTS TOWN	2,833.90	10,603.00	350.69	79.08	13,866.66
Jamaica	C&W Jamaica	LIME	GRANVILLE	331,624.38	563,320.46	350.69	79.08	895,374.61
Jamaica	C&W Jamaica	LIME	GRANVILLE EXCH (GSM)	100,458.24	-	-	-	100,458.24
Jamaica	C&W Jamaica	LIME	GRANVILLE GSM	-	84,416.61	-	5,392.76	89,809.36
Jamaica	C&W Jamaica	LIME	GREATER PORTMORE (CELL SITE)	13,119.26	6,565.94	-	5,149.13	24,834.33
Jamaica	C&W Jamaica	LIME	GREATER PORTMORE (GSM)	11,321.16	157,349.54	-	1,758.30	170,429.00
Jamaica	C&W Jamaica	LIME	GREEN ACRES	42,579.07	96,217.91	-	-	138,796.98
Jamaica	C&W Jamaica	LIME	GREEN ISLAND	30,848.48	121,507.02	-	5,392.76	157,748.26
Jamaica	C&W Jamaica	LIME	GREEN ISLAND (CELL)	40,407.73	67,287.78	-	-	107,695.50

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	GREEN POND - ST JAMES (GSM CELL)	2,995.18	90,844.86	-	8,783.59	102,623.63
Jamaica	C&W Jamaica	LIME	GREENDALE (GSM)	25,364.38	79,022.03	-	1,758.30	106,144.71
Jamaica	C&W Jamaica	LIME	GREENPARK - GSM	68,652.75	107,606.83	-	13,497.92	189,757.50
Jamaica	C&W Jamaica	LIME	GREENVALE	3,187.82	94,102.07	-	-	97,289.88
Jamaica	C&W Jamaica	LIME	GREENWICH	9,055.69	-	-	-	9,055.69
Jamaica	C&W Jamaica	LIME	GREENWICH TOWN - GSM	43,736.05	161,932.50	-	5,149.13	210,817.68
Jamaica	C&W Jamaica	LIME	GREENWOOD	25,228.50	95,432.66	-	5,392.76	126,053.92
Jamaica	C&W Jamaica	LIME	GREENWOOD (GSM)	57,771.55	67,287.78	-	-	125,059.33
Jamaica	C&W Jamaica	LIME	GREGORY PARK	23,249.54	219,321.96	-	1,758.30	244,329.80
Jamaica	C&W Jamaica	LIME	GREY GROUND	21,273.18	35,249.06	-	-	56,522.25
Jamaica	C&W Jamaica	LIME	GROVE TOWN	82,615.81	1,464.25	-	1,758.30	85,838.35
Jamaica	C&W Jamaica	LIME	GROVE TOWN (GSM CELL)	85,332.46	49,819.31	-	11,739.63	146,891.40
Jamaica	C&W Jamaica	LIME	GUTTERS	57,456.36	210,458.98	-	-	267,915.35
Jamaica	C&W Jamaica	LIME	GUTTERS MN (GSM)	45,545.80	82,936.87	-	3,516.59	131,999.26
Jamaica	C&W Jamaica	LIME	GUY'S HILL	21,973.65	56,106.39	350.69	79.08	78,509.80
Jamaica	C&W Jamaica	LIME	GUYS HILL (CELL)	13,472.41	138,265.60	-	1,758.30	153,496.30
Jamaica	C&W Jamaica	LIME	HALF MOON (CELL)	29,970.50	152,611.79	-	5,392.76	187,975.04
Jamaica	C&W Jamaica	LIME	HALF WAY TREE (JBC/TVJ)	1,115.76	-	-	-	1,115.76
Jamaica	C&W Jamaica	LIME	HALF WAY TREE BUS TERMINUS	55,045.28	-	-	-	55,045.28
Jamaica	C&W Jamaica	LIME	HALFWAY TREE (CELL)	22,828.92	67,287.78	-	-	90,116.69
Jamaica	C&W Jamaica	LIME	HAMPSTEAD	14,418.73	50,709.61	-	-	65,128.34
Jamaica	C&W Jamaica	LIME	HAMPTON GREEN (GSM)	30,605.82	201,677.40	-	5,149.13	237,432.35
Jamaica	C&W Jamaica	LIME	HAPPY GROVE - GSM	76,649.82	139,683.95	-	1,758.30	218,092.07
Jamaica	C&W Jamaica	LIME	HAPPY GROVE SUBSCRIBER TERMINAL	47,477.37	50,116.87	528.59	79.08	98,201.91
Jamaica	C&W Jamaica	LIME	HARBOR VIEW (CELL)	13,400.21	132,516.92	-	-	145,917.12
Jamaica	C&W Jamaica	LIME	HARBOUR ST (GSM)	15,951.83	116,670.34	-	5,274.89	137,897.05
Jamaica	C&W Jamaica	LIME	HARBOUR VIEW CENTRAL OFFICE	23,823.86	2,328,214.44	-	-	2,352,038.30
Jamaica	C&W Jamaica	LIME	HARBOUR VIEW EXCHANGE	20,642.57	717,344.55	16,741.07	5,149.13	759,877.32

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	HARKERS HALL	5,882.97	74,789.17	-	1,758.30	82,430.44
Jamaica	C&W Jamaica	LIME	HARKERS HALL (GSM)	21,826.76	35,949.16	39.25	-	57,815.18
Jamaica	C&W Jamaica	LIME	HARMONS (GSM)	157,542.96	53,487.84	-	13,497.92	224,528.72
Jamaica	C&W Jamaica	LIME	HARTFORD (GSM)	6,787.70	-	-	-	6,787.70
Jamaica	C&W Jamaica	LIME	HATFIELD	9,034.79	21,612.56	-	1,758.30	32,405.65
Jamaica	C&W Jamaica	LIME	HATFIELD (CELL)	28,509.19	36,012.38	-	11,739.63	76,261.20
Jamaica	C&W Jamaica	LIME	HAUGHTON COURT (GSM) LANCES BAY	5,153.30	82,287.29	-	5,392.76	92,833.35
Jamaica	C&W Jamaica	LIME	HAUGHTON CRT.MTN.	55,878.73	-	-	-	55,878.73
Jamaica	C&W Jamaica	LIME	HAVENDALE (CELL)	22,215.06	163,005.79	-	5,274.89	190,495.74
Jamaica	C&W Jamaica	LIME	HAYES	3,779.47	54,727.73	-	1,758.30	60,265.50
Jamaica	C&W Jamaica	LIME	HAYES (CELL)	72,304.25	116,168.32	-	11,739.63	200,212.19
Jamaica	C&W Jamaica	LIME	HEADING GSM	96,225.86	47,853.25	-	11,739.63	155,818.74
Jamaica	C&W Jamaica	LIME	HECTORS RIVER (GSM)	59,529.35	145,194.06	-	1,758.30	206,481.71
Jamaica	C&W Jamaica	LIME	HELLSHIRE	34,959.03	177,545.71	-	-	212,504.74
Jamaica	C&W Jamaica	LIME	HELLSHIRE HEIGHTS (GSM)	145,481.50	138,164.97	-	5,149.13	288,795.60
Jamaica	C&W Jamaica	LIME	HELLSHIRE HGHTS (GSM)	26,731.53	-	-	-	26,731.53
Jamaica	C&W Jamaica	LIME	HIBERNIA GSM (MANCH)	85,397.88	58,017.27	-	13,497.92	156,913.07
Jamaica	C&W Jamaica	LIME	HIGGINS TOWN	-	82,287.29	-	5,392.76	87,680.04
Jamaica	C&W Jamaica	LIME	HIGGINS TOWN (GSM)	74,095.97	68,031.27	-	-	142,127.24
Jamaica	C&W Jamaica	LIME	HIGHGATE (CELL)	17,634.84	67,580.73	-	-	85,215.57
Jamaica	C&W Jamaica	LIME	HIGHGATE B.O	-	-	-	1,003.90	1,003.90
Jamaica	C&W Jamaica	LIME	HIGHGATE CENTRAL OFFICE & STORES	130,526.96	446,647.00	641.74	-	577,815.70
Jamaica	C&W Jamaica	LIME	HIGHGATE EXCHANGE	49,206.01	774,302.90	7,411.93	7,388.28	838,309.12
Jamaica	C&W Jamaica	LIME	HIGHGATE REPEATER	4,582.24	76,744.23	28.45	-	81,354.92
Jamaica	C&W Jamaica	LIME	HILL TOP / PAROTTEE(SE) GSM	56,762.44	1,464.25	-	1,758.30	59,984.99
Jamaica	C&W Jamaica	LIME	HILLOWTOWN (GSM)	2,978.20	67,287.78	-	-	70,265.97
Jamaica	C&W Jamaica	LIME	HILLTOP GSM	13,972.81	72,492.90	-	-	86,465.71
Jamaica	C&W Jamaica	LIME	HOGSTY BAY (GSM)	2,204.35	-	-	-	2,204.35

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	HOMESTEAD (CELL)	59,892.66	82,909.45	-	5,149.13	147,951.24
Jamaica	C&W Jamaica	LIME	HOMESTEAD (GSM)	5,882.97	64,864.61	-	-	70,747.58
Jamaica	C&W Jamaica	LIME	HOPE BAY	50,537.34	168,976.32	-	5,392.76	224,906.42
Jamaica	C&W Jamaica	LIME	HOPE BAY (GSM)	93,209.56	1,464.25	-	-	94,673.81
Jamaica	C&W Jamaica	LIME	HOPE PASSIVE	52.62	-	-	-	52.62
Jamaica	C&W Jamaica	LIME	HOPEWELL	15,870.37	144,073.81	-	8,783.59	168,727.78
Jamaica	C&W Jamaica	LIME	HOPEWELL (CELL)	24,893.36	91,289.55	-	-	116,182.91
Jamaica	C&W Jamaica	LIME	HOPEWELL/BIGWOOD (GSM)	124,029.54	72,117.53	-	1,758.30	197,905.37
Jamaica	C&W Jamaica	LIME	HUNSLOW GSM	54,720.93	90,751.32	-	1,758.30	147,230.54
Jamaica	C&W Jamaica	LIME	HUNTLEY (CELL)	74,762.75	167,997.98	-	1,758.30	244,519.03
Jamaica	C&W Jamaica	LIME	HUNTLEY REPEATER	63,883.46	677,810.71	4,681.07	-	746,375.23
Jamaica	C&W Jamaica	LIME	HYDE / GIBRALTAR GSM	78,887.11	86,213.30	-	5,392.76	170,493.16
Jamaica	C&W Jamaica	LIME	IMPERIAL LIFE - 5TH FLOOR (PAN JAM BLDG)	2,997.19	-	-	-	2,997.19
Jamaica	C&W Jamaica	LIME	INGLEWOOD	2,385.48	6,026.96	-	-	8,412.44
Jamaica	C&W Jamaica	LIME	INJ TECH SERVICES (GSM ROOFTOP)	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	INNSWOOD VILLAGE (OPAC)	-	30,600.02	-	-	30,600.02
Jamaica	C&W Jamaica	LIME	INSWOOD/CHEDWIN PARK (GSM)	564.07	-	-	-	564.07
Jamaica	C&W Jamaica	LIME	IRIE FM (GSM)	18,890.83	-	-	-	18,890.83
Jamaica	C&W Jamaica	LIME	IRISH TOWN CENTRAL OFFICE	4,744.04	78,070.14	350.69	79.08	83,243.95
Jamaica	C&W Jamaica	LIME	IRON MOUNTAIN (REPEATER)	51,582.39	91,060.18	-	1,758.30	144,400.87
Jamaica	C&W Jamaica	LIME	IRONSHORE BLUE DIAMOND (GSM)	117,222.74	107,459.32	408.66	8,783.59	233,874.31
Jamaica	C&W Jamaica	LIME	IRONSHORE INDUSTRIAL	3,884.06	67,287.78	-	-	71,171.83
Jamaica	C&W Jamaica	LIME	ISLAND VILLAGE (CYBER CAFE)	34,726.65	36,589.02	1,516.23	31,383.77	104,215.67
Jamaica	C&W Jamaica	LIME	ISLINGTON	13,754.57	53,114.85	-	-	66,869.42
Jamaica	C&W Jamaica	LIME	JACK VIEW HEIGHTS (GSM) ELEVEN MILES	52,742.54	133,981.17	-	1,758.30	188,482.00
Jamaica	C&W Jamaica	LIME	JACK'S HILL	-	1,464.25	-	-	1,464.25
Jamaica	C&W Jamaica	LIME	JACKS HILL (GSM)	31,002.88	163,434.46	-	5,149.13	199,586.46
Jamaica	C&W Jamaica	LIME	JACKSON TOWN	54,137.95	159,440.39	-	5,392.76	218,971.09

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	JACKSON TOWN (GSM)	2,719.83	10,845.40	-	-	13,565.24
Jamaica	C&W Jamaica	LIME	JAMALCO PLANT (GSM)	7,224.97	-	-	-	7,224.97
Jamaica	C&W Jamaica	LIME	JAMES HILL (GSM)	81,602.97	51,521.87	-	13,497.92	146,622.77
Jamaica	C&W Jamaica	LIME	JAMES HILL (OPM)	23,559.45	13,397.22	350.69	79.08	37,386.44
Jamaica	C&W Jamaica	LIME	JAMINTEL BUILDING NORTH STREET	18,439.48	68,293.93	38,897.43	1,398,503.44	1,524,134.28
Jamaica	C&W Jamaica	LIME	JANE MARK SQUARE (GSM)	1,481.09	-	-	-	1,481.09
Jamaica	C&W Jamaica	LIME	JARRETT PARK (ROOF TOP)	11,601.83	-	-	-	11,601.83
Jamaica	C&W Jamaica	LIME	JERICHO	1,773.57	61,726.20	-	-	63,499.77
Jamaica	C&W Jamaica	LIME	JERICHO (OPM)	4,201.27	10,603.00	350.69	79.08	15,234.03
Jamaica	C&W Jamaica	LIME	JOHN TOWN	2,833.90	10,603.00	350.69	79.08	13,866.66
Jamaica	C&W Jamaica	LIME	JOHN'S HALL	18,313.07	26,820.04	-	11,739.63	56,872.74
Jamaica	C&W Jamaica	LIME	JOHN'S HALL GSM (MANCH)	50,645.61	22,411.40	-	1,758.30	74,815.31
Jamaica	C&W Jamaica	LIME	JOINTWOOD / CEDAR SPRING GSM	97,357.92	73,957.15	-	1,758.30	173,073.37
Jamaica	C&W Jamaica	LIME	JPS HARBOUR ST (ROOF TOP)	2,142.56	-	-	-	2,142.56
Jamaica	C&W Jamaica	LIME	JUAN DE BOLAS	768,253.68	486,756.93	-	1,758.30	1,256,768.90
Jamaica	C&W Jamaica	LIME	JUAN DE BOLAS (OPM)	3,892.09	-	-	-	3,892.09
Jamaica	C&W Jamaica	LIME	JUNCTION (CELL)	48,450.18	130,140.76	-	3,516.59	182,107.53
Jamaica	C&W Jamaica	LIME	JUNCTION CENTRAL OFFICE	34,132.89	806,675.37	1,052.07	515.29	842,375.63
Jamaica	C&W Jamaica	LIME	JUNCTION OPM	414,704.31	776,947.14	-	-	1,191,651.45
Jamaica	C&W Jamaica	LIME	JUNCTION RD. (CELL)	5,443.64	-	-	-	5,443.64
Jamaica	C&W Jamaica	LIME	KELLITS	13,884.95	96,521.72	350.69	1,837.37	112,594.74
Jamaica	C&W Jamaica	LIME	KELLITS (GSM)	3,434.91	-	-	-	3,434.91
Jamaica	C&W Jamaica	LIME	KEMPS HILL (GSM)	29,735.53	4,299.09	-	-	34,034.62
Jamaica	C&W Jamaica	LIME	KEMPSHOT HILL	318,219.25	265,855.75	-	7,151.05	591,226.06
Jamaica	C&W Jamaica	LIME	KEMPSHOT REPEATER	107,085.49	511,132.70	-	-	618,218.19
Jamaica	C&W Jamaica	LIME	KEN HILL DRIVE GSM (ROOFTOP)	-	80,850.81	-	5,149.13	85,999.94
Jamaica	C&W Jamaica	LIME	KENDAL	14,021.71	52,018.81	-	-	66,040.52
Jamaica	C&W Jamaica	LIME	KENSINGTON (GSM)	163,176.50	242,709.67	-	7,151.05	413,037.22

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	KENT VILLAGE (CELL)	32,168.31	154,398.49	-	1,758.30	188,325.10
Jamaica	C&W Jamaica	LIME	KEYSTONE	45,930.27	111,338.63	-	1,758.30	159,027.19
Jamaica	C&W Jamaica	LIME	KEYSTONE (CELL)	66,280.92	76,944.23	-	-	143,225.15
Jamaica	C&W Jamaica	LIME	KGN SOUTH REGION - ALL	16,502.60	4,016,384.77	10,975.53	-	4,043,862.90
Jamaica	C&W Jamaica	LIME	KINGS HOUSE (CELL)	54,644.06	215,797.83	-	5,149.13	275,591.02
Jamaica	C&W Jamaica	LIME	KINGSLAND/FROME (GSM)	54,503.37	139,405.31	-	1,758.30	195,666.97
Jamaica	C&W Jamaica	LIME	KINGSTON MALL	-	6,061.66	-	5,149.13	11,210.79
Jamaica	C&W Jamaica	LIME	KINGSTON MALL GSM	15,740.38	142,353.49	-	1,758.30	159,852.17
Jamaica	C&W Jamaica	LIME	KINGSTON NORTH - ALL	200.17	5,831,775.36	7,879.78	24,216.37	5,864,071.69
Jamaica	C&W Jamaica	LIME	KIRKVINE (ALCAN) - MDVL	35,703.63	41,894.80	-	13,497.92	91,096.35
Jamaica	C&W Jamaica	LIME	KITSON TOWN	25,517.07	145,188.39	686.15	1,758.30	173,149.91
Jamaica	C&W Jamaica	LIME	KITSON TOWN (GSM)	134,432.87	42,287.92	-	-	176,720.80
Jamaica	C&W Jamaica	LIME	KNOCK PATRICK (CELL)	78,108.96	137,820.32	-	-	215,929.28
Jamaica	C&W Jamaica	LIME	KNOCKPATRICK GSM	126,866.19	189,918.93	-	26,995.84	343,780.96
Jamaica	C&W Jamaica	LIME	KNOLLIS	45,929.80	72,903.32	-	241.67	119,074.79
Jamaica	C&W Jamaica	LIME	KNUTSFORD (CELL)	-	4,500.97	-	3,390.83	7,891.81
Jamaica	C&W Jamaica	LIME	KNUTSFORD BLVD (FLAGSHIP STORE)	195,835.20	-	-	-	195,835.20
Jamaica	C&W Jamaica	LIME	KNUTSFORD BLVD (GSM)	22,325.00	76,349.84	-	8,791.48	107,466.31
Jamaica	C&W Jamaica	LIME	LABYRINTH GSM	65,124.63	91,537.97	-	5,392.76	162,055.36
Jamaica	C&W Jamaica	LIME	LACOVIA	20,756.46	143,790.00	-	1,758.30	166,304.76
Jamaica	C&W Jamaica	LIME	LACOVIA (CELL)	18,529.36	6,854.39	-	-	25,383.75
Jamaica	C&W Jamaica	LIME	LACOVIA (GSM)	79,536.65	134,575.55	-	-	214,112.20
Jamaica	C&W Jamaica	LIME	LACOVIA/CONTENT (GSM)	38,372.28	5,623.66	-	-	43,995.94
Jamaica	C&W Jamaica	LIME	LAMBS RIVER (GSM)	106,947.97	85,453.18	-	1,758.30	194,159.44
Jamaica	C&W Jamaica	LIME	LAMPARD DIST (GSM)	1,988.19	-	-	-	1,988.19
Jamaica	C&W Jamaica	LIME	LANCASTER GSM (MANCH)	97,985.07	52,098.26	-	13,497.92	163,581.25
Jamaica	C&W Jamaica	LIME	LANCE BAY	4,819.66	80,877.60	-	-	85,697.26
Jamaica	C&W Jamaica	LIME	LAUGHLANDS (CELL)	20,078.01	161,948.80	-	5,392.76	187,419.56

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	LAUGHLANDS REPEATER	45,323.68	67,616.70	2,936.64	-	115,877.02
Jamaica	C&W Jamaica	LIME	LAWRENCE TAVERN RADIO	25,978.70	77,765.79	350.69	79.08	104,174.26
Jamaica	C&W Jamaica	LIME	LEADERS PLAZA	53,125.98	-	-	-	53,125.98
Jamaica	C&W Jamaica	LIME	LEEDS (GSM)	81,158.19	157,879.91	-	1,758.30	240,796.39
Jamaica	C&W Jamaica	LIME	LEIBA GARDENS	9,142.61	32,135.73	-	-	41,278.35
Jamaica	C&W Jamaica	LIME	LENNOX (GSM)	104,743.96	140,158.78	-	1,758.30	246,661.03
Jamaica	C&W Jamaica	LIME	LETHE	1,591.81	-	-	-	1,591.81
Jamaica	C&W Jamaica	LIME	LEWIS	16,901.79	3,989.47	-	-	20,891.27
Jamaica	C&W Jamaica	LIME	LEWIS STORE	2,833.90	39,650.81	350.69	79.08	42,914.48
Jamaica	C&W Jamaica	LIME	LIBERTY CASTLE (GSM)	139,583.48	162,902.61	-	5,392.76	307,878.84
Jamaica	C&W Jamaica	LIME	LIBERTY ESTATE OPAC (ST MARY)	2,833.90	10,603.00	350.69	79.08	13,866.66
Jamaica	C&W Jamaica	LIME	LIBERTY HALL GSM	27,118.65	-	-	1,758.30	28,876.95
Jamaica	C&W Jamaica	LIME	LIBERTY HILL (GSM)	72,395.88	95,099.20	-	5,392.76	172,887.83
Jamaica	C&W Jamaica	LIME	LIGUANEA (CELL)	34,399.28	148,138.59	-	5,149.13	187,687.00
Jamaica	C&W Jamaica	LIME	LILIPUT	61,926.88	156,756.02	-	5,392.76	224,075.66
Jamaica	C&W Jamaica	LIME	LIME HALL	24,604.76	114,477.51	275.42	5,392.76	144,750.44
Jamaica	C&W Jamaica	LIME	LIME HALL (GSM)	61,436.16	67,287.78	-	-	128,723.94
Jamaica	C&W Jamaica	LIME	LIME TREE GARDENS GSM (ST ANN)	61,603.21	98,309.68	-	5,392.76	165,305.64
Jamaica	C&W Jamaica	LIME	LINCOLN PASSIVE	607.78	-	-	-	607.78
Jamaica	C&W Jamaica	LIME	LINDO'S GAP (OPM)	19,477.30	80,848.47	350.69	79.08	100,755.54
Jamaica	C&W Jamaica	LIME	LINSTEAD (CELL)	42,043.69	67,580.73	-	3,516.59	113,141.01
Jamaica	C&W Jamaica	LIME	LINSTEAD B.O	19,255.93	-	5,713.95	-	24,969.88
Jamaica	C&W Jamaica	LIME	LINSTEAD CENTRAL OFFICE - NEW	37,385.85	1,327,512.67	1,214.75	-	1,366,113.27
Jamaica	C&W Jamaica	LIME	LINSTEAD CENTRAL OFFICE - OLD	3,957.83	57.22	-	31,328.26	35,343.31
Jamaica	C&W Jamaica	LIME	LINSTEAD EXCHANGE	129,817.61	1,855,615.43	350.69	79.08	1,985,862.81
Jamaica	C&W Jamaica	LIME	LINSTEAD TRAILER	103.49	-	49.50	-	152.99
Jamaica	C&W Jamaica	LIME	LIONEL TOWN (CELL)	60,803.93	210,183.22	-	13,497.92	284,485.07
Jamaica	C&W Jamaica	LIME	LIONEL TOWN CONCENTRATOR	-	7,041.24	-	-	7,041.24

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	LITITZ	18,310.00	41,032.58	-	-	59,342.58
Jamaica	C&W Jamaica	LIME	LITTLE BAY GSM (WEST)	53,370.98	-	-	-	53,370.98
Jamaica	C&W Jamaica	LIME	LITTLE LONDON	41,314.36	177,166.95	402.20	2,079.05	220,962.55
Jamaica	C&W Jamaica	LIME	LITTLE LONDON (CELL)	34,901.05	67,287.78	-	-	102,188.83
Jamaica	C&W Jamaica	LIME	LLANDEWAY	-	2,086.42	-	-	2,086.42
Jamaica	C&W Jamaica	LIME	LLANDEWEY (OPM)	21,357.95	94,758.24	-	-	116,116.19
Jamaica	C&W Jamaica	LIME	LLANDILO GSM (CO-LOCATED)	54,110.50	151,839.59	-	5,392.76	211,342.84
Jamaica	C&W Jamaica	LIME	LLOYD'S	7,215.59	13,524.37	-	-	20,739.96
Jamaica	C&W Jamaica	LIME	LLUIDAS VALE	4,343.68	299,263.94	350.69	1,837.37	305,795.68
Jamaica	C&W Jamaica	LIME	LLUIDAS VALE (GSM)	111,233.90	63,872.90	-	-	175,106.79
Jamaica	C&W Jamaica	LIME	LODGE (GSM)	246,468.30	83,776.81	-	5,392.76	335,637.87
Jamaica	C&W Jamaica	LIME	LODGE OPM REMOTE	6,724.37	10,603.00	350.69	79.08	17,757.13
Jamaica	C&W Jamaica	LIME	LOGWOOD	26,781.94	100,151.20	-	-	126,933.13
Jamaica	C&W Jamaica	LIME	LONG BAY	37,677.37	187,477.76	-	-	225,155.13
Jamaica	C&W Jamaica	LIME	LONG MOUNTAIN	94,212.41	88,670.54	-	1,758.30	184,641.24
Jamaica	C&W Jamaica	LIME	LONGVILLE PARK	8,253.95	153,246.23	3,075.23	1,758.30	166,333.71
Jamaica	C&W Jamaica	LIME	LONGVILLE PARK (GSM)	76,927.46	89,226.83	-	-	166,154.28
Jamaica	C&W Jamaica	LIME	LOTTERY	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	LOWE RIVER (AYR HILL) GSM	49,714.85	52,643.00	-	13,497.92	115,855.76
Jamaica	C&W Jamaica	LIME	LUANA (GSM) (MIDDLE QUARTERS)	78,668.31	75,529.35	-	1,758.30	155,955.95
Jamaica	C&W Jamaica	LIME	LUCEA (CELL)	139,156.67	173,005.97	-	5,392.76	317,555.40
Jamaica	C&W Jamaica	LIME	LUCEA CENTRAL OFFICE	23,458.52	407,591.29	-	-	431,049.81
Jamaica	C&W Jamaica	LIME	LUCEA EXCHANGE	43,936.40	1,514,949.49	837.97	7,230.13	1,566,953.98
Jamaica	C&W Jamaica	LIME	LUMSDEN (GSM)	84,883.55	160,484.55	-	5,392.76	250,760.86
Jamaica	C&W Jamaica	LIME	LYNDALE (RETREAT) (GSM)	56,884.73	149,575.06	-	5,392.76	211,852.55
Jamaica	C&W Jamaica	LIME	LYNDHURST RD - 56 (ROOF TOP)	27,515.72	80,850.81	-	6,907.43	115,273.95
Jamaica	C&W Jamaica	LIME	LYSSONS CELL (GSM)	43,805.35	146,672.95	-	1,758.30	192,236.60
Jamaica	C&W Jamaica	LIME	MACK FIELD OPM	83,719.83	-	-	1,758.30	85,478.13

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MACKFIELD (GSM)	53,696.68	140,158.78	-	-	193,855.45
Jamaica	C&W Jamaica	LIME	MAGGOTTY	140,901.01	140,442.61	-	5,274.89	286,618.51
Jamaica	C&W Jamaica	LIME	MALVERN (GSM)	118,824.97	76,772.25	-	-	195,597.22
Jamaica	C&W Jamaica	LIME	MALVERN (TRAMS.)	9,250.27	-	-	-	9,250.27
Jamaica	C&W Jamaica	LIME	MALVERN O.P.M. SITE	31,130.19	40,644.95	350.69	79.08	72,204.91
Jamaica	C&W Jamaica	LIME	MAMMEE BAY	101,225.44	85,324.01	-	8,783.59	195,333.04
Jamaica	C&W Jamaica	LIME	MAMMEE BAY-TM (GSM)	76,728.07	67,287.78	-	-	144,015.84
Jamaica	C&W Jamaica	LIME	MANCHESTER ROAD #97 GSM (ROOFTOP)	16,912.17	50,789.79	-	-	67,701.96
Jamaica	C&W Jamaica	LIME	MANCHIONEAL	40,588.55	156,129.25	-	5,392.76	202,110.55
Jamaica	C&W Jamaica	LIME	MANCHIONEAL (CELL)	49,203.36	67,287.81	-	-	116,491.17
Jamaica	C&W Jamaica	LIME	MANDELLA HGHWAY (CELL. SITE)	11,430.89	67,287.78	-	-	78,718.66
Jamaica	C&W Jamaica	LIME	MANDEVILLE (CELL)	36,677.73	110,560.28	1,461.83	-	148,699.83
Jamaica	C&W Jamaica	LIME	MANDEVILLE CENTRAL OFFICE - NEW	123,135.68	2,944,013.46	18,364.28	69,904.21	3,155,417.63
Jamaica	C&W Jamaica	LIME	MANDEVILLE CENTRAL OFFICE - OLD	11,740.18	1,230.47	140.55	-	13,111.20
Jamaica	C&W Jamaica	LIME	MANDEVILLE EXCHANGE	314,364.44	3,135,662.78	5,073.30	21,002.67	3,476,103.19
Jamaica	C&W Jamaica	LIME	MANDEVILLE-SHOP 13 & 14	123,612.90	11,568.20	18,812.77	-	153,993.87
Jamaica	C&W Jamaica	LIME	MANDEVILLE-T.S.C.	-	-	88.95	-	88.95
Jamaica	C&W Jamaica	LIME	MANLEY MEADOWS (GSM)	40,956.28	79,121.43	-	1,758.30	121,836.01
Jamaica	C&W Jamaica	LIME	MANOR PARK APARTMENT 4B	-	1,464.25	207.49	-	1,671.74
Jamaica	C&W Jamaica	LIME	MANOR PARK APARTMENT 6G	-	-	-	1,758.30	1,758.30
Jamaica	C&W Jamaica	LIME	MANOR PARK PLAZA (CELL SITE)	328,411.43	148,091.23	-	3,826.90	480,329.56
Jamaica	C&W Jamaica	LIME	MARCH TOWN	110,900.29	164,796.16	-	5,392.76	281,089.21
Jamaica	C&W Jamaica	LIME	MARINE PARK	12.51	733.04	-	-	745.55
Jamaica	C&W Jamaica	LIME	MARK LANE (28)	405.19	-	402.20	-	807.39
Jamaica	C&W Jamaica	LIME	MARLIE MOUNT (GSM)	25,041.09	83,594.79	-	1,758.30	110,394.17
Jamaica	C&W Jamaica	LIME	MAROON TOWN	40,212.48	123,312.24	-	1,758.30	165,283.02
Jamaica	C&W Jamaica	LIME	MAROON TOWN (GSM)	42,007.84	4,383.57	-	3,516.59	49,908.00
Jamaica	C&W Jamaica	LIME	MARTHA BRAE	37,699.66	137,740.77	-	5,392.76	180,833.19

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MARTHA BRAE (GSM)	48,560.76	67,287.78	-	-	115,848.54
Jamaica	C&W Jamaica	LIME	MARTINS VILLAGE	1,695.84	-	623.36	-	2,319.19
Jamaica	C&W Jamaica	LIME	MARYLAND	10,416.81	23,415.69	-	-	33,832.50
Jamaica	C&W Jamaica	LIME	MASON HALL (GSM)	61,466.47	214,943.98	-	5,392.76	281,803.21
Jamaica	C&W Jamaica	LIME	MASON RIVER (GSM)	51,575.66	1,464.25	-	1,758.30	54,798.20
Jamaica	C&W Jamaica	LIME	MATILDA'S CORNER (GSM)	23,170.05	161,620.94	-	5,149.13	189,940.12
Jamaica	C&W Jamaica	LIME	MAVIS BANK (GSM CELL)	-	1,971.95	-	1,758.30	3,730.24
Jamaica	C&W Jamaica	LIME	MAVIS BANK (GSM)	22,415.73	65,229.14	-	-	87,644.87
Jamaica	C&W Jamaica	LIME	MAVIS BANK (OPM)	626.51	-	-	-	626.51
Jamaica	C&W Jamaica	LIME	MAY DAY	33,550.78	125,659.51	350.69	79.08	159,640.06
Jamaica	C&W Jamaica	LIME	MAY PEN CELL SITE	720.21	73,307.64	-	-	74,027.85
Jamaica	C&W Jamaica	LIME	MAY PEN 2 (CELL)	9,713.04	-	-	-	9,713.04
Jamaica	C&W Jamaica	LIME	MAY PEN BUS. OFCE	211,637.18	58,624.44	-	14,522.00	284,783.62
Jamaica	C&W Jamaica	LIME	MAY PEN CENTRAL OFFICE - NEW	64,295.83	2,801,876.77	3,176.16	69,137.20	2,938,485.96
Jamaica	C&W Jamaica	LIME	MAY PEN CENTRAL OFFICE - OLD	296.93	1,941.11	-	-	2,238.05
Jamaica	C&W Jamaica	LIME	MAY PEN EXCHANGE	167,710.59	2,518,908.47	145.10	13,497.92	2,700,262.08
Jamaica	C&W Jamaica	LIME	MAY PEN TOWN CENTRE 2	52,646.85	48,092.71	-	13,497.92	114,237.48
Jamaica	C&W Jamaica	LIME	MC COOKS PEN (DIGICEL CO-LOCATE)	106,041.87	88,224.70	-	1,758.30	196,024.87
Jamaica	C&W Jamaica	LIME	MELROSE BYPASS (GSM)	131,685.74	56,925.82	-	13,497.92	202,109.48
Jamaica	C&W Jamaica	LIME	MERRYWOOD GSM	70,493.85	73,957.15	-	1,758.30	146,209.29
Jamaica	C&W Jamaica	LIME	MIDDLE QUARTERS (CELL)	1,188.50	-	-	-	1,188.50
Jamaica	C&W Jamaica	LIME	MIDDLESEX (GSM CELL)	12,007.26	148,569.60	-	3,516.59	164,093.45
Jamaica	C&W Jamaica	LIME	MIDDLETON	25,316.81	68,861.95	-	-	94,178.77
Jamaica	C&W Jamaica	LIME	MIDDLETON (CEDAR VALLEY - GSM)	18,584.84	9,681.71	-	-	28,266.55
Jamaica	C&W Jamaica	LIME	MIDWAY MALL (GSM)	16,926.97	67,287.78	-	-	84,214.75
Jamaica	C&W Jamaica	LIME	MIKE TOWN	20,315.35	50,224.03	-	-	70,539.38
Jamaica	C&W Jamaica	LIME	MILE GULLY	132,934.26	118,520.36	-	13,497.92	264,952.54
Jamaica	C&W Jamaica	LIME	MILK RIVER (GSM)	74,029.38	51,665.50	-	13,497.92	139,192.80

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MILK RIVER RURAL RADIO TERMINAL	131.65	185,428.04	-	-	185,559.68
Jamaica	C&W Jamaica	LIME	MINERAL HEIGHTS (GSM)	29,787.69	-	-	-	29,787.69
Jamaica	C&W Jamaica	LIME	MITCHELL TOWN (GSM)	29,748.90	-	-	-	29,748.90
Jamaica	C&W Jamaica	LIME	MIZPAH	14,445.24	23,181.48	350.69	79.08	38,056.49
Jamaica	C&W Jamaica	LIME	MO BAY POST OFFICE (ROOF TOP)	11,601.82	-	-	-	11,601.82
Jamaica	C&W Jamaica	LIME	MOBAY (CELL. OFCE)	-	2,928.50	-	-	2,928.50
Jamaica	C&W Jamaica	LIME	MOBILE WAREHOUSE (AMC COMPLEX)	5,861.30	3,113.38	-	-	8,974.68
Jamaica	C&W Jamaica	LIME	MOCHO	70,468.66	-	-	-	70,468.66
Jamaica	C&W Jamaica	LIME	MOCHO CLARENDON (GSM)	20,307.71	39,825.84	-	13,497.92	73,631.48
Jamaica	C&W Jamaica	LIME	MOLYNES RD (GSM)	21,276.30	81,539.30	-	1,758.30	104,573.89
Jamaica	C&W Jamaica	LIME	MONA (CELL.)	905.80	67,287.78	-	-	68,193.58
Jamaica	C&W Jamaica	LIME	MONA CENTRAL OFFICE	118,175.08	3,029,409.51	785.44	69,711.17	3,218,081.19
Jamaica	C&W Jamaica	LIME	MONA EXCHANGE	293,388.76	2,364,030.13	11,930.16	8,539.96	2,677,889.00
Jamaica	C&W Jamaica	LIME	MONEAGUE	228,210.47	769,084.10	-	5,392.76	1,002,687.33
Jamaica	C&W Jamaica	LIME	MONEAGUE (CELL)	10,611.73	68,776.42	-	-	79,388.15
Jamaica	C&W Jamaica	LIME	MONTEGO BAY (CELL)	156,981.98	149,362.42	-	3,634.46	309,978.86
Jamaica	C&W Jamaica	LIME	MONTEGO BAY BUS. OFCE	204,167.79	26,498.16	13,711.00	23,685.58	268,062.54
Jamaica	C&W Jamaica	LIME	MONTEGO BAY CALL CENTRE	63,740.47	107,612.87	1,701.48	188,152.95	361,207.78
Jamaica	C&W Jamaica	LIME	MONTEGO BAY CENTRAL OFFICE - NEW	1,020,903.83	16,774,855.00	21,385.06	796,845.11	18,613,989.01
Jamaica	C&W Jamaica	LIME	MONTEGO BAY CENTRAL OFFICE - OLD	31,494.53	12,920.39	243.01	-	44,657.93
Jamaica	C&W Jamaica	LIME	MONTEGO BAY EXCHANGE	760,301.20	6,945,728.25	23,254.99	602,244.48	8,331,528.92
Jamaica	C&W Jamaica	LIME	MONTEGO BAY FREEPORT	79,337.74	89,395.23	1,426.91	9,807.67	179,967.55
Jamaica	C&W Jamaica	LIME	MONTEGO BAY STORES - BOGUE	17,283.14	-	8,426.40	2,204.19	27,913.74
Jamaica	C&W Jamaica	LIME	MONTEGO BAY- T.S.C.	48,764.03	-	1,795.34	6,030.96	56,590.33
Jamaica	C&W Jamaica	LIME	MONTEGO FREEPORT (GSM)	47,661.21	2,213.50	-	-	49,874.71
Jamaica	C&W Jamaica	LIME	MONTICELLO (CELL)	72,935.32	203,030.15	-	5,149.13	281,114.60
Jamaica	C&W Jamaica	LIME	MONTPELIER	71,750.03	74,648.51	-	3,516.59	149,915.13
Jamaica	C&W Jamaica	LIME	MONTPELIER GSM (ST. THOMAS)	74,381.47	224,310.96	-	5,392.76	304,085.19

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MONTROSE CENTRAL OFFICE	155,386.68	2,868,512.00	3,207.13	198.06	3,027,303.88
Jamaica	C&W Jamaica	LIME	MONTROSE EXCHANGE	111,751.81	1,149,904.06	13,973.27	96,719.02	1,372,348.16
Jamaica	C&W Jamaica	LIME	MONTROSE(CELL)	6,482.88	67,287.78	-	-	73,770.65
Jamaica	C&W Jamaica	LIME	MOORE HALL (GSM)	118,869.47	148,110.81	-	5,392.76	272,373.04
Jamaica	C&W Jamaica	LIME	MOORE PARK GSM	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	MORANT BAY (CELL)	103,750.57	68,938.51	-	-	172,689.07
Jamaica	C&W Jamaica	LIME	MORANT BAY CENTRAL OFFICE	93,531.65	635,478.99	3,799.95	1,103.15	733,913.74
Jamaica	C&W Jamaica	LIME	MORANT BAY EXCHANGE	51,470.40	3,077,642.51	2,106.89	3,911.97	3,135,131.78
Jamaica	C&W Jamaica	LIME	MORANT BAY TRAILER	1,541.85	10,174.87	1,011.49	-	12,728.21
Jamaica	C&W Jamaica	LIME	MOSQUITO COVE (GSM)	2,204.35	-	-	-	2,204.35
Jamaica	C&W Jamaica	LIME	MOUNT CAREY	25,218.31	123,382.84	-	1,758.30	150,359.45
Jamaica	C&W Jamaica	LIME	MOUNT CAREY (GSM)	82,167.91	67,287.78	-	-	149,455.68
Jamaica	C&W Jamaica	LIME	MOUNT CHARLES	24,575.02	99,223.39	-	-	123,798.41
Jamaica	C&W Jamaica	LIME	MOUNT EDGECOMBE (GSM)	68,987.17	147,422.72	-	1,758.30	218,168.19
Jamaica	C&W Jamaica	LIME	MOUNT PLEASANT (NE)	42.65	67,287.78	-	-	67,330.43
Jamaica	C&W Jamaica	LIME	MOUNT ROSSER	-	1,464.25	-	-	1,464.25
Jamaica	C&W Jamaica	LIME	MOUNT ROSSER - GSM	62,771.41	156,134.14	-	-	218,905.55
Jamaica	C&W Jamaica	LIME	MOUNT SHILOH (GSM)	90,035.05	140,382.55	-	1,758.30	232,175.90
Jamaica	C&W Jamaica	LIME	MOUNT VIEW ESTATE	1,531.56	1,549.92	-	-	3,081.49
Jamaica	C&W Jamaica	LIME	MOUNTAIN VIEW AVE (GSM)	22,751.31	77,007.04	-	1,758.30	101,516.64
Jamaica	C&W Jamaica	LIME	MOUNTAINSIDE GSM (SE)	64,933.31	73,957.15	-	1,758.30	140,648.75
Jamaica	C&W Jamaica	LIME	MOY HALL (OPM)	13,091.19	69,789.63	-	-	82,880.81
Jamaica	C&W Jamaica	LIME	MT INDUSTRY GSM (SC)	5,882.97	167,772.67	-	5,392.76	179,048.40
Jamaica	C&W Jamaica	LIME	MT SALEM (CELL)	77,204.82	79,038.25	-	3,390.83	159,633.90
Jamaica	C&W Jamaica	LIME	MT. AIRY	18,106.35	95,035.14	-	5,392.76	118,534.25
Jamaica	C&W Jamaica	LIME	MT. INDUSTRY (GSM)	130,482.39	-	-	1,758.30	132,240.68
Jamaica	C&W Jamaica	LIME	MT. PLEASANT (CELL)	71,372.26	82,287.29	-	5,392.76	159,052.31
Jamaica	C&W Jamaica	LIME	MT. SALEM	-	84,416.61	-	7,151.05	91,567.66

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MURPHY HILL (GSM)	58,767.93	93,002.22	-	5,392.76	157,162.91
Jamaica	C&W Jamaica	LIME	MURRAY MTN GSM	102,664.81	10,397.51	-	1,758.30	114,820.61
Jamaica	C&W Jamaica	LIME	MYERSVILLE	72,352.92	72,816.13	-	1,758.30	146,927.34
Jamaica	C&W Jamaica	LIME	NAGGO HEAD (CELL)	41,502.60	219,646.12	-	5,149.13	266,297.85
Jamaica	C&W Jamaica	LIME	NAIN	11,565.73	107,384.27	-	1,758.30	120,708.30
Jamaica	C&W Jamaica	LIME	NAIN (GSM)	111,577.61	93,126.46	-	-	204,704.07
Jamaica	C&W Jamaica	LIME	NAVY ISLAND	-	909.56	-	-	909.56
Jamaica	C&W Jamaica	LIME	NEGRIL (CELL)	80,609.14	113,769.05	-	-	194,378.18
Jamaica	C&W Jamaica	LIME	NEGRIL B.O.	56,765.84	-	-	-	56,765.84
Jamaica	C&W Jamaica	LIME	NEGRIL CENTRAL OFFICE	73,798.65	765,921.44	3,183.93	-	842,904.02
Jamaica	C&W Jamaica	LIME	NEGRIL EXCHANGE	67,989.99	1,567,591.52	7,879.53	8,862.67	1,652,323.70
Jamaica	C&W Jamaica	LIME	NEGRIL HWY (GSM)	46,572.51	67,287.78	-	-	113,860.29
Jamaica	C&W Jamaica	LIME	NEGRIL PLAZA (CELL)	4,750.11	-	-	-	4,750.11
Jamaica	C&W Jamaica	LIME	NEGRIL SOUTH (CELL.)	16,080.40	152,611.79	-	8,783.59	177,475.78
Jamaica	C&W Jamaica	LIME	NEW BOWENS	39,935.12	165,182.49	-	13,497.92	218,615.53
Jamaica	C&W Jamaica	LIME	NEW GREEN (GSM)	116,443.08	50,143.57	-	13,497.92	180,084.58
Jamaica	C&W Jamaica	LIME	NEW HARBOUR VILLAGE OPAC	7.20	171,420.92	-	-	171,428.12
Jamaica	C&W Jamaica	LIME	NEW KINGSTON	105,254.74	31,455.31	33,690.13	3,708.89	174,109.07
Jamaica	C&W Jamaica	LIME	NEW KINGSTON (CELL)	11,121.12	67,604.55	1,461.83	-	80,187.51
Jamaica	C&W Jamaica	LIME	NEW LONGVILLE (GSM)	116,634.77	47,730.83	-	13,497.92	177,863.52
Jamaica	C&W Jamaica	LIME	NEW ROADS (GSM)	99,780.59	-	-	-	99,780.59
Jamaica	C&W Jamaica	LIME	NEW TOWN (GSM)	14,063.28	149,575.06	-	5,392.76	169,031.10
Jamaica	C&W Jamaica	LIME	NEWGREEN	20,482.98	51,024.41	-	-	71,507.40
Jamaica	C&W Jamaica	LIME	NEWMARKET	88,147.58	140,287.16	-	1,758.30	230,193.04
Jamaica	C&W Jamaica	LIME	NEWPORT (GSM)	137,914.44	146,841.73	-	13,497.92	298,254.09
Jamaica	C&W Jamaica	LIME	NEWPORT WEST T.S.C.	48,393.52	86,376.51	22,702.44	22,350.85	179,823.32
Jamaica	C&W Jamaica	LIME	NEWPORT WEST(GSM)	14,583,511.17	454,226.51	-	3,390.83	15,041,128.52
Jamaica	C&W Jamaica	LIME	NEWPORT-MANCHESTER	18,619.91	9,601.53	-	-	28,221.45

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	NIAGARA GSM	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	NIGHTINGALE GROVE	34,422.68	78,605.06	-	-	113,027.74
Jamaica	C&W Jamaica	LIME	NORMAN GARDENS (CELL)	21,241.59	150,441.29	-	3,516.59	175,199.48
Jamaica	C&W Jamaica	LIME	NORRIS (GSM)	75,439.81	142,683.04	-	1,758.30	219,881.15
Jamaica	C&W Jamaica	LIME	NORTH CENTRAL OFFICE	32,703.37	710,003.55	117.39	31,328.26	774,152.57
Jamaica	C&W Jamaica	LIME	NORTH CHERRY GARDENS (GSM)	32,878.66	191,628.36	-	5,149.13	229,656.15
Jamaica	C&W Jamaica	LIME	NORTH PEMBROKE EXCHANGE	1,180,637.95	6,494,212.40	14,178.36	8,685,506.89	16,374,535.61
Jamaica	C&W Jamaica	LIME	NORTHEAST REGION - ALL	185.90	3,600,191.87	-	-	3,600,377.77
Jamaica	C&W Jamaica	LIME	NORWICH HALT (GSM)	119,211.32	148,110.81	-	5,392.76	272,714.89
Jamaica	C&W Jamaica	LIME	NORWOOD	19,527.06	-	-	-	19,527.06
Jamaica	C&W Jamaica	LIME	NUTSFIELD (GSM)	416.52	67,287.78	-	-	67,704.30
Jamaica	C&W Jamaica	LIME	NWA MAXFIELD AVE GSM (ROOFTOP)	13,155.13	92,665.25	-	6,907.43	112,727.80
Jamaica	C&W Jamaica	LIME	OAKRIGDE (GSM CELL)	5,856.66	-	-	-	5,856.66
Jamaica	C&W Jamaica	LIME	OCHI RIOS 2 (CELL)	18,924.82	-	-	-	18,924.82
Jamaica	C&W Jamaica	LIME	OCHIO RIOS CENTRAL OFFICE - NEW	214,810.28	3,499,724.91	1,792.88	69,137.20	3,785,465.27
Jamaica	C&W Jamaica	LIME	OCHIO RIOS CENTRAL OFFICE - OLD	4,204.85	106,735.00	377.42	-	111,317.28
Jamaica	C&W Jamaica	LIME	OCHO RIOS CELL SITE	16,104.63	242,973.84	-	5,392.76	264,471.22
Jamaica	C&W Jamaica	LIME	OCHO RIOS BUS. OFCE	4,041.68	11,568.20	13,991.03	1,024.08	30,624.98
Jamaica	C&W Jamaica	LIME	OCHO RIOS EXCHANGE	514,452.96	2,026,072.17	19,698.04	257,498.48	2,817,721.65
Jamaica	C&W Jamaica	LIME	OCHO RIOS OPM (MAIN ST)	828.24	-	-	3,516.59	4,344.83
Jamaica	C&W Jamaica	LIME	OCHO RIOS PLAZA (JN CELL)	3,679.24	67,287.78	-	-	70,967.01
Jamaica	C&W Jamaica	LIME	OLD ENGLAND (GSM)	133,874.90	50,375.95	-	13,497.92	197,748.77
Jamaica	C&W Jamaica	LIME	OLD HARBOUR (CELL)	20,526.58	82,318.26	-	-	102,844.84
Jamaica	C&W Jamaica	LIME	OLD HARBOUR BAY (GSM)	43,634.69	88,531.54	-	1,758.30	133,924.52
Jamaica	C&W Jamaica	LIME	OLD HARBOUR BAY OPM	10,063.48	53,244.31	-	-	63,307.78
Jamaica	C&W Jamaica	LIME	OLD HARBOUR CENTRAL OFFICE - NEW	58,391.92	1,234,369.99	1,303.03	31,328.26	1,325,393.20
Jamaica	C&W Jamaica	LIME	OLD HARBOUR CENTRAL OFFICE - OLD	61,685.93	23,966.61	-	-	85,652.54
Jamaica	C&W Jamaica	LIME	OLD HARBOUR EAST	8,192.92	55,557.07	-	-	63,749.99

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	OLD HARBOUR EXCHANGE	94,080.77	2,994,977.95	701.38	1,916.45	3,091,676.54
Jamaica	C&W Jamaica	LIME	OLD HOPE (GSM CELL)	102,679.56	96,201.07	-	1,758.30	200,638.93
Jamaica	C&W Jamaica	LIME	OLD ROAD (GSM)	75,780.71	149,575.06	-	5,392.76	230,748.53
Jamaica	C&W Jamaica	LIME	OLYMPIC WAY (GSM)	20,301.97	132,958.83	-	1,758.30	155,019.09
Jamaica	C&W Jamaica	LIME	OMARA RD #3 (GSM)	10,909.59	67,287.78	-	-	78,197.36
Jamaica	C&W Jamaica	LIME	OPN WIRE TRNK-KNG/MOBAY	28,035.85	-	-	20,442.68	48,478.53
Jamaica	C&W Jamaica	LIME	ORACABESSA (GSM)	56,949.35	146,939.52	-	5,392.76	209,281.62
Jamaica	C&W Jamaica	LIME	ORACABESSA CENTRAL OFFICE	35,103.76	266,058.27	-	-	301,162.04
Jamaica	C&W Jamaica	LIME	ORACABESSA EXCHANGE	15,114.47	455,904.34	1,052.07	5,629.98	477,700.86
Jamaica	C&W Jamaica	LIME	ORACABESSA PASSIVE	24.02	125,303.47	-	-	125,327.49
Jamaica	C&W Jamaica	LIME	ORACABESSA TRAILER	29,949.45	5,544.12	-	-	35,493.57
Jamaica	C&W Jamaica	LIME	ORANGE BAY (BUFF BAY)	14,677.88	-	-	-	14,677.88
Jamaica	C&W Jamaica	LIME	ORANGE BAY (GSM)	81,758.86	1,464.25	-	1,758.30	84,981.41
Jamaica	C&W Jamaica	LIME	ORANGE BAY (NEGRIL)	5,121.94	133,719.83	350.69	3,713.54	142,906.00
Jamaica	C&W Jamaica	LIME	ORANGE HILL	92,576.14	356,310.23	-	1,758.30	450,644.67
Jamaica	C&W Jamaica	LIME	ORANGE PARK	17.14	3,872.85	-	-	3,889.98
Jamaica	C&W Jamaica	LIME	ORANGE POINT (GSM)	-	67,287.78	-	-	67,287.78
Jamaica	C&W Jamaica	LIME	ORANGE VALLEY-TG (GSM)	76,588.98	154,261.24	-	7,151.05	238,001.27
Jamaica	C&W Jamaica	LIME	ORANGFIELD (GSM)	28,047.02	78,671.53	-	1,758.30	108,476.85
Jamaica	C&W Jamaica	LIME	OSBOURNE STORE	12,495.48	54,446.43	299.95	-	67,241.86
Jamaica	C&W Jamaica	LIME	PALMER'S CROSS (CELL)	51,886.06	138,429.96	-	13,497.92	203,813.94
Jamaica	C&W Jamaica	LIME	PALMYRA (MT. ZION GSM) DIGICEL COLOCATE	29,423.31	90,813.07	-	8,783.59	129,019.97
Jamaica	C&W Jamaica	LIME	PAPINE (GSM)	20,387.31	126,470.59	-	5,149.13	152,007.03
Jamaica	C&W Jamaica	LIME	PARADISE (GSM)	38,764.75	12,032.90	-	3,516.59	54,314.25
Jamaica	C&W Jamaica	LIME	PARADISE GSM	83,203.01	74,939.14	-	-	158,142.15
Jamaica	C&W Jamaica	LIME	PARADISE PARK	56,401.51	-	-	-	56,401.51
Jamaica	C&W Jamaica	LIME	PARK MOUNT GSM (PORTLAND)	90,269.80	131,836.02	-	5,392.76	227,498.58
Jamaica	C&W Jamaica	LIME	PASSELY GARDENS	56,791.04	-	-	-	56,791.04

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	PASSLEY GARDENS	22,074.80	49,115.62	-	-	71,190.42
Jamaica	C&W Jamaica	LIME	PATRICK GARDENS (GSM)	1,452.12	-	-	-	1,452.12
Jamaica	C&W Jamaica	LIME	PEDRO PEN/TREASURE BEACH (GSM)	59,050.62	82,141.27	-	-	141,191.89
Jamaica	C&W Jamaica	LIME	PEDRO RIVER GSM	75,030.27	64,940.08	-	1,758.30	141,728.65
Jamaica	C&W Jamaica	LIME	PELL RIVER (GSM)	105,148.35	80,823.04	-	5,392.76	191,364.14
Jamaica	C&W Jamaica	LIME	PEMBROKE (CELL.)	114,175.60	97,136.56	2,043.31	5,149.13	218,504.60
Jamaica	C&W Jamaica	LIME	PEMBROKE CENTRAL OFFICE	836,981.32	5,961,850.61	217,726.38	6,932,671.80	13,949,230.11
Jamaica	C&W Jamaica	LIME	PEMBROKE HALL (CELL)	36,375.65	148,700.22	-	5,149.13	190,225.00
Jamaica	C&W Jamaica	LIME	PEPPER (OPM)	3,722.33	67,916.01	-	-	71,638.33
Jamaica	C&W Jamaica	LIME	PERTH (GSM)	31,992.98	6,983.48	-	-	38,976.46
Jamaica	C&W Jamaica	LIME	PERTH MANCHESTER (GSM)	3,576.09	126,718.38	-	-	130,294.47
Jamaica	C&W Jamaica	LIME	PERTH TOWN	8,307.11	153,501.07	-	3,634.46	165,442.65
Jamaica	C&W Jamaica	LIME	PERTH TOWN (GSM)	63,648.17	35,626.32	-	-	99,274.49
Jamaica	C&W Jamaica	LIME	PETERS ROCK (GSM)	27,762.72	91,822.84	-	3,516.59	123,102.15
Jamaica	C&W Jamaica	LIME	PETERSFIELD	47,270.93	138,165.93	-	1,758.30	187,195.15
Jamaica	C&W Jamaica	LIME	PETERSFIELD (GSM)	73,169.68	17,949.54	-	-	91,119.21
Jamaica	C&W Jamaica	LIME	PHILADELPHIA	67,049.87	67,287.78	-	-	134,337.64
Jamaica	C&W Jamaica	LIME	PINE GROVE RADIO	17,158.88	82,690.23	-	-	99,849.11
Jamaica	C&W Jamaica	LIME	PLANTERS PASSIVE	2,562.27	7,293.41	-	-	9,855.68
Jamaica	C&W Jamaica	LIME	POINT (GERMAN HILL) GSM	19,901.20	161,948.80	-	5,392.76	187,242.75
Jamaica	C&W Jamaica	LIME	POINT HILL (GSM)	88,801.00	107,761.80	-	1,758.30	198,321.09
Jamaica	C&W Jamaica	LIME	POINT HILL PASSIVE	17,772.90	90,037.18	350.69	79.08	108,239.84
Jamaica	C&W Jamaica	LIME	POMFRET	38.67	24,463.26	-	1,758.30	26,260.23
Jamaica	C&W Jamaica	LIME	POMFRET (GSM)	133,490.63	136,640.12	-	-	270,130.75
Jamaica	C&W Jamaica	LIME	PORT ANTONIO (CELL)	58,467.30	169,562.26	-	7,151.05	235,180.62
Jamaica	C&W Jamaica	LIME	PORT ANTONIO CENTRAL OFFICE - NEW	259,518.32	1,268,614.00	1,376.44	6,884.94	1,536,393.70
Jamaica	C&W Jamaica	LIME	PORT ANTONIO CENTRAL OFFICE - OLD	28,968.77	8,833.70	-	-	37,802.48
Jamaica	C&W Jamaica	LIME	PORT ANTONIO EXCHANGE	34,380.08	1,552,308.74	350.69	79.08	1,587,118.58

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	PORT MARIA (CELL SITE)	14,990.33	157,424.33	-	5,392.76	177,807.42
Jamaica	C&W Jamaica	LIME	PORT MARIA CENTRAL OFFICE	69,838.89	353,496.93	507.24	79.08	423,922.13
Jamaica	C&W Jamaica	LIME	PORT MARIA EXCHANGE	91,026.50	485,021.89	-	-	576,048.39
Jamaica	C&W Jamaica	LIME	PORT MORANT (GSM)	80,493.11	135,373.16	-	1,758.30	217,624.56
Jamaica	C&W Jamaica	LIME	PORT MORANT CONCENTRATOR	1,449.27	43,480.65	-	-	44,929.92
Jamaica	C&W Jamaica	LIME	PORT MORANT EXCHANGE	28,812.92	122,286.33	940.20	79.08	152,118.53
Jamaica	C&W Jamaica	LIME	PORT ROYAL OPM/CELL.	19,453.51	95,364.01	-	1,758.30	116,575.82
Jamaica	C&W Jamaica	LIME	PORT ROYAL ST. - GSM	15,748.17	163,656.60	-	-	179,404.76
Jamaica	C&W Jamaica	LIME	PORTLAND COTTAGE	83,591.31	55,740.73	-	15,256.22	154,588.25
Jamaica	C&W Jamaica	LIME	PORTLAND COTTAGE (OPM)	12,737.58	123,910.65	-	-	136,648.23
Jamaica	C&W Jamaica	LIME	PORTMORE (CELL)	5,960.45	-	-	-	5,960.45
Jamaica	C&W Jamaica	LIME	PORTMORE (GSM) (LION CIVIC CNTRE)	34,446.19	67,287.78	-	-	101,733.96
Jamaica	C&W Jamaica	LIME	PORTMORE BUS OFCE	59,029.29	11.71	10,878.07	305,232.75	375,151.82
Jamaica	C&W Jamaica	LIME	PORTMORE CENTRAL OFFICE	63,524.19	3,191,212.64	197.12	69,137.20	3,324,071.14
Jamaica	C&W Jamaica	LIME	PORTMORE EXCHANGE	81,003.93	2,598,028.56	1,782.78	5,149.13	2,685,964.40
Jamaica	C&W Jamaica	LIME	PORTMORE MALL (GSM)	77,541.47	98,137.51	3,578.32	5,149.13	184,406.43
Jamaica	C&W Jamaica	LIME	PORTO BELLO	-	19,026.95	-	-	19,026.95
Jamaica	C&W Jamaica	LIME	PORUS	32,095.48	121,961.36	350.69	1,837.37	156,244.90
Jamaica	C&W Jamaica	LIME	PORUS (GSM)	96,278.08	97,128.47	-	11,739.63	205,146.17
Jamaica	C&W Jamaica	LIME	PRATVILLE	99,150.69	41,868.85	-	11,739.63	152,759.17
Jamaica	C&W Jamaica	LIME	PRIESTMAN'S RIVER	41,538.53	40,797.04	-	-	82,335.56
Jamaica	C&W Jamaica	LIME	PRIORY	41,502.92	121,540.96	-	5,392.76	168,436.64
Jamaica	C&W Jamaica	LIME	PRIORY (GSM)	29,718.34	-	-	-	29,718.34
Jamaica	C&W Jamaica	LIME	PROSPECT (OPM)	-	67,287.78	-	-	67,287.78
Jamaica	C&W Jamaica	LIME	PROSPECT CONCENTRATOR	3,824.71	260.45	-	643.20	4,728.36
Jamaica	C&W Jamaica	LIME	PROSPECT PEN	3,171.19	452,945.21	350.69	79.08	456,546.16
Jamaica	C&W Jamaica	LIME	PROSPECT(GSM) STANN/STMARY BORDER	15,860.82	6,004.95	-	3,516.59	25,382.36
Jamaica	C&W Jamaica	LIME	PROVIDENCE	-	14,240.18	-	-	14,240.18

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	PT. ANTONIO B.O	-	1,363.00	-	-	1,363.00
Jamaica	C&W Jamaica	LIME	QUEENHYTE GSM	74,418.54	105,053.10	-	5,392.76	184,864.39
Jamaica	C&W Jamaica	LIME	QUEEN'S HIGHWAY (GSM)	1,609.76	-	-	1,758.30	3,368.05
Jamaica	C&W Jamaica	LIME	RABY'S CORNER (GSM)	112,717.81	171,786.42	-	1,758.30	286,262.52
Jamaica	C&W Jamaica	LIME	RACE COURSE	5,920.46	72,455.49	350.69	1,837.37	80,564.02
Jamaica	C&W Jamaica	LIME	RACE COURSE (GSM)	101,065.58	97,944.36	-	11,739.63	210,749.56
Jamaica	C&W Jamaica	LIME	RAILWAY STATION/TIVOLI (GSM)	19,713.10	82,653.08	-	3,516.59	105,882.77
Jamaica	C&W Jamaica	LIME	RAMBLE (GSM)	150,787.08	176,495.88	-	3,516.59	330,799.55
Jamaica	C&W Jamaica	LIME	RAMBLE GSM (MANCH)	35,654.11	39,366.08	-	11,739.63	86,759.81
Jamaica	C&W Jamaica	LIME	READING	2.53	9,382.07	-	-	9,384.60
Jamaica	C&W Jamaica	LIME	RED GAL RING - GSM	55,284.25	138,482.14	-	5,149.13	198,915.52
Jamaica	C&W Jamaica	LIME	RED GROUND	17,045.03	2,600.04	-	-	19,645.06
Jamaica	C&W Jamaica	LIME	RED GROUND (GSM0	27,709.74	85,104.57	-	1,758.30	114,572.60
Jamaica	C&W Jamaica	LIME	RED HILL RD. (TOP)	139,085.62	153,009.09	-	5,149.13	297,243.84
Jamaica	C&W Jamaica	LIME	RED HILLS CENTRAL OFFICE	94,194.11	802,867.50	-	-	897,061.61
Jamaica	C&W Jamaica	LIME	RED HILLS RD (LOWER)	27,128.97	80,850.81	-	5,149.13	113,128.91
Jamaica	C&W Jamaica	LIME	RED HILLS SQUARE	125,956.73	216,873.84	-	3,516.59	346,347.17
Jamaica	C&W Jamaica	LIME	RETIREMENT PASSIVE	4.04	-	-	-	4.04
Jamaica	C&W Jamaica	LIME	RETIREMENT RD (ROOF-TOP)	1,154.06	-	-	-	1,154.06
Jamaica	C&W Jamaica	LIME	RETREAT	39,995.00	51,147.99	-	-	91,142.99
Jamaica	C&W Jamaica	LIME	RETREAT (WESTMORELAND) (GSM)	129,157.32	67,287.78	-	1,758.30	198,203.39
Jamaica	C&W Jamaica	LIME	RETREAT HEIGHTS	2,833.90	22,649.82	350.69	79.08	25,913.49
Jamaica	C&W Jamaica	LIME	REVIVAL (GSM)	29,492.24	73,448.28	-	1,758.30	104,698.81
Jamaica	C&W Jamaica	LIME	RHODES HALL (GSM)	179,812.29	149,575.06	-	5,392.76	334,780.11
Jamaica	C&W Jamaica	LIME	RICHMOND	21,819.71	199,323.72	-	9,027.22	230,170.64
Jamaica	C&W Jamaica	LIME	RICHMOND (GSM)	67,951.51	29,812.81	-	1,758.30	99,522.62
Jamaica	C&W Jamaica	LIME	RIO BUENO	14,155.53	82,326.96	-	3,634.46	100,116.96
Jamaica	C&W Jamaica	LIME	RIO BUENO (CELL)	55,631.32	67,287.78	-	-	122,919.10

Cable and Wireless Communications PLC

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	RIO BUENO OPM	36,712.42	169,295.83	-	-	206,008.25
Jamaica	C&W Jamaica	LIME	RIO NUEVO	5,219.38	10,603.00	350.69	79.08	16,252.14
Jamaica	C&W Jamaica	LIME	RITCHIES (GSM)	63,094.36	49,244.56	-	15,256.22	127,595.14
Jamaica	C&W Jamaica	LIME	RITZ CARLTON (CELL)	28,789.66	82,643.74	-	5,392.76	116,826.15
Jamaica	C&W Jamaica	LIME	RIVERSDALE	15,076.29	177,013.73	350.69	1,837.37	194,278.08
Jamaica	C&W Jamaica	LIME	RIVERSDALE (GSM)	45,609.99	80,422.58	-	-	126,032.57
Jamaica	C&W Jamaica	LIME	ROCK HALL	69,743.08	125,499.17	-	1,758.30	197,000.55
Jamaica	C&W Jamaica	LIME	ROCK HALL (GSM)	53,816.85	17,218.01	-	1,758.30	72,793.16
Jamaica	C&W Jamaica	LIME	ROCK RIVER CL (GSM)	29,748.90	-	-	-	29,748.90
Jamaica	C&W Jamaica	LIME	ROCKY HILL (GSM) ST ELIZABETH	11,565.73	82,582.86	-	1,758.30	95,906.88
Jamaica	C&W Jamaica	LIME	ROCKY POINT	-	1,464.25	-	1,758.30	3,222.55
Jamaica	C&W Jamaica	LIME	ROEHAMPTON	11,565.73	72,185.47	-	1,758.30	85,509.49
Jamaica	C&W Jamaica	LIME	ROEHAMPTON (GSM)	19,927.56	-	-	-	19,927.56
Jamaica	C&W Jamaica	LIME	ROSE HALL CENTRAL OFFICE	105,804.25	588,640.41	-	69,137.20	763,581.85
Jamaica	C&W Jamaica	LIME	ROSE HALL EXCHANGE	113,406.35	2,829,575.74	350.69	5,471.83	2,948,804.61
Jamaica	C&W Jamaica	LIME	ROSE HALL GSM (ST ELIZ)	54,159.73	5,057.82	-	1,758.30	60,975.84
Jamaica	C&W Jamaica	LIME	ROSE HALL TRAILER	2,191.84	-	-	-	2,191.84
Jamaica	C&W Jamaica	LIME	ROSE HILL GSM	51,598.42	72,117.53	-	1,758.30	125,474.25
Jamaica	C&W Jamaica	LIME	ROSE PEN (GSM)	47,706.11	67,287.78	-	-	114,993.88
Jamaica	C&W Jamaica	LIME	ROSEHALL (CELL. SITE)	61,944.32	71,949.89	408.66	-	134,302.87
Jamaica	C&W Jamaica	LIME	ROSEMOUNT (GSM)	119,250.41	84,613.53	-	-	203,863.94
Jamaica	C&W Jamaica	LIME	ROSEMOUNT GSM (ST MARY)	95,661.57	80,926.79	-	5,392.76	181,981.12
Jamaica	C&W Jamaica	LIME	ROSEVALE ESTATE OPAC (ST JAMES)	-	42,659.32	-	-	42,659.32
Jamaica	C&W Jamaica	LIME	ROSEWELL (GSM)	65,785.02	40,999.29	-	13,497.92	120,282.23
Jamaica	C&W Jamaica	LIME	ROUND HILL	-	691.78	-	-	691.78
Jamaica	C&W Jamaica	LIME	ROUSSEAU RD (CELL.)	67,896.63	201,322.71	-	5,149.13	274,368.47
Jamaica	C&W Jamaica	LIME	RUNAWAY BAY - GSM	61,879.04	67,743.78	-	-	129,622.82
Jamaica	C&W Jamaica	LIME	RUNAWAY BAY (CELL. SITE)	53,977.81	4,849.12	-	-	58,826.93

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	RUNAWAY BAY CENTRAL OFFICE	23,511.66	420,092.17	350.69	79.08	444,033.60
Jamaica	C&W Jamaica	LIME	RUNAWAY BAY EXCHANGE	385,313.66	548,915.96	1,052.07	5,629.98	940,911.68
Jamaica	C&W Jamaica	LIME	RUNAWAY BAY TC GSM	13,575.33	82,326.96	-	5,392.76	101,295.05
Jamaica	C&W Jamaica	LIME	RURAL HILL TG (GSM)	62,225.56	148,150.48	-	5,392.76	215,768.80
Jamaica	C&W Jamaica	LIME	RUTHVEN - GSM	2,665.08	68,527.14	-	5,149.13	76,341.35
Jamaica	C&W Jamaica	LIME	RUTHVEN (GSM)	42,476.19	134,254.81	-	-	176,731.00
Jamaica	C&W Jamaica	LIME	SABINA PARK (TOJ BOXES)	50,184.19	43,888.51	301.57	-	94,374.27
Jamaica	C&W Jamaica	LIME	SALISBURY	40,989.53	-	-	-	40,989.53
Jamaica	C&W Jamaica	LIME	SALT MARSH (GSM)	116,885.31	149,614.74	-	5,392.76	271,892.80
Jamaica	C&W Jamaica	LIME	SALT RIVER	-	1,464.25	-	1,758.30	3,222.55
Jamaica	C&W Jamaica	LIME	SALT RIVER (GSM)	63,114.68	128,133.40	-	17,132.38	208,380.47
Jamaica	C&W Jamaica	LIME	SALT SPRING	-	1,464.25	-	-	1,464.25
Jamaica	C&W Jamaica	LIME	SALT SPRING (GSM)	79,332.43	76,846.57	-	5,149.13	161,328.13
Jamaica	C&W Jamaica	LIME	SAN SAN (CELL SITE)	12,298.67	153,942.28	-	3,634.46	169,875.41
Jamaica	C&W Jamaica	LIME	SAN SAN (CELL)	23,745.69	-	-	-	23,745.69
Jamaica	C&W Jamaica	LIME	SAN SAN BAY CENTRAL OFFICE	7.73	-	-	-	7.73
Jamaica	C&W Jamaica	LIME	SAN SAN EXCHANGE	9,888.84	4,453.01	-	1,758.30	16,100.14
Jamaica	C&W Jamaica	LIME	SAND CASTLES - GSM	2,204.35	-	-	-	2,204.35
Jamaica	C&W Jamaica	LIME	SAND HILL (GSM)	14,921.44	109,507.63	-	-	124,429.07
Jamaica	C&W Jamaica	LIME	SANDY BANK	19,530.82	12,152.92	350.69	79.08	32,113.51
Jamaica	C&W Jamaica	LIME	SANDY BAY (CELL SITE)	70,181.00	212,168.01	-	18,890.68	301,239.68
Jamaica	C&W Jamaica	LIME	SANDY BAY (CENT)	27,012.46	148,848.63	-	-	175,861.09
Jamaica	C&W Jamaica	LIME	SANDY BAY (WEST)	-	84,028.67	-	-	84,028.67
Jamaica	C&W Jamaica	LIME	SANGSTER ARPRT (CELL)	11,127.98	-	-	-	11,127.98
Jamaica	C&W Jamaica	LIME	SANGSTERS	12,562.48	34,834.90	12,101.06	-	59,498.44
Jamaica	C&W Jamaica	LIME	SANGUINETTI (GSM)	85,473.06	124,683.25	-	13,497.92	223,654.23
Jamaica	C&W Jamaica	LIME	SANTA CRUZ	17,308.85	109,843.98	-	1,758.30	128,911.13
Jamaica	C&W Jamaica	LIME	SANTA CRUZ (CELL)	8,071.48	67,490.78	-	-	75,562.26

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	SANTA CRUZ CENTRAL OFFICE	71,117.67	321,508.53	112.85	-	392,739.04
Jamaica	C&W Jamaica	LIME	SANTA CRUZ EXCHANGE	67,323.63	1,378,256.47	350.69	1,837.37	1,447,768.16
Jamaica	C&W Jamaica	LIME	SAV LA MAR BUS. OFCE	66,766.38	3,401.36	647.52	1,606.40	72,421.66
Jamaica	C&W Jamaica	LIME	SAVANNA-LA-MAR (GSM) TOWN CNTRE	1,767.03	24,737.00	-	-	26,504.03
Jamaica	C&W Jamaica	LIME	SAVANNA-LA-MAR EXCHANGE	166,396.04	1,451,117.47	3,662.98	3,832.90	1,625,009.38
Jamaica	C&W Jamaica	LIME	SAV-LA-MAR (CELL)	39,049.07	122,929.91	-	1,758.30	163,737.28
Jamaica	C&W Jamaica	LIME	SAV-LA-MAR CENTRAL OFFICE - NEW	172,648.96	432,286.44	198.74	-	605,134.15
Jamaica	C&W Jamaica	LIME	SAV-LA-MAR CENTRAL OFFICE - OLD	451.71	-	-	-	451.71
Jamaica	C&W Jamaica	LIME	SAVOY (GSM)	88,302.48	113,095.26	-	13,497.92	214,895.66
Jamaica	C&W Jamaica	LIME	SCHOEFIELD GSM	133,325.59	72,117.53	-	1,758.30	207,201.41
Jamaica	C&W Jamaica	LIME	SCOTT'S PASS (GSM)	104,968.81	103,345.27	-	13,497.92	221,812.00
Jamaica	C&W Jamaica	LIME	SCOTT'S PASS (OPM)	10,073.83	69,743.31	-	-	79,817.14
Jamaica	C&W Jamaica	LIME	SEA AIR (CLARENDON) (GSM)	105,322.79	209,447.30	-	1,758.30	316,528.39
Jamaica	C&W Jamaica	LIME	SEAFORD TOWN	8,626.51	12,766.62	-	-	21,393.13
Jamaica	C&W Jamaica	LIME	SEAFORTH	92,464.39	95,151.19	350.69	1,837.37	189,803.64
Jamaica	C&W Jamaica	LIME	SEAFORTH - GSM	45,590.18	67,287.78	-	-	112,877.96
Jamaica	C&W Jamaica	LIME	SEATON GSM (ST MARY)	56,765.84	-	-	-	56,765.84
Jamaica	C&W Jamaica	LIME	SEDBURGE (GSM)	4,041.39	-	-	-	4,041.39
Jamaica	C&W Jamaica	LIME	SEDBURGE (MANCHESTER) (GSM)	2,204.35	67,287.78	-	-	69,492.12
Jamaica	C&W Jamaica	LIME	SEEDGE POND (GSM)	66,978.58	113,394.83	-	13,497.92	193,871.33
Jamaica	C&W Jamaica	LIME	SEVEN MILE POINT	955.71	174,378.09	-	-	175,333.79
Jamaica	C&W Jamaica	LIME	SEYMOUR PASSIVE	1,500.54	-	-	-	1,500.54
Jamaica	C&W Jamaica	LIME	SHAFTON (GSM)	62,712.58	75,110.80	-	1,758.30	139,581.67
Jamaica	C&W Jamaica	LIME	SHEFFIELD	103,423.22	162,362.55	-	5,392.76	271,178.53
Jamaica	C&W Jamaica	LIME	SHERWOOD CONTENT (GSM)	73,077.56	148,429.13	-	5,392.76	226,899.45
Jamaica	C&W Jamaica	LIME	SHERWOOD FOREST (GSM)P/LAND	291,440.21	80,862.71	-	5,392.76	377,695.67
Jamaica	C&W Jamaica	LIME	SIGN	10,464.98	48,376.36	-	-	58,841.35
Jamaica	C&W Jamaica	LIME	SILENT HILL (GSM)	97,935.83	41,649.81	-	13,497.92	153,083.56

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	SILOAH	80,779.71	179,415.39	-	-	260,195.11
Jamaica	C&W Jamaica	LIME	SIX MILES (GSM)	22,222.19	80,895.89	-	3,516.59	106,634.67
Jamaica	C&W Jamaica	LIME	SKYLINE DRIVE	15,660.83	21,759.03	-	-	37,419.86
Jamaica	C&W Jamaica	LIME	SLIGOVILLE	14,875.93	154,363.39	-	1,758.30	170,997.62
Jamaica	C&W Jamaica	LIME	SLIGOVILLE (GSM)	72,002.25	84,312.78	-	-	156,315.03
Jamaica	C&W Jamaica	LIME	SLIPE RD. (CELL)	19,728.73	84,790.87	-	5,149.13	109,668.73
Jamaica	C&W Jamaica	LIME	SMOKEY VALE	30,689.31	107,179.99	350.69	1,837.37	140,057.36
Jamaica	C&W Jamaica	LIME	SNAKE HILL (GSM)	55,115.59	13,437.27	-	-	68,552.86
Jamaica	C&W Jamaica	LIME	SNOW HILL- P/LAND (GSM)	47,760.21	148,150.48	-	5,392.76	201,303.45
Jamaica	C&W Jamaica	LIME	SOMERTON	18,004.19	142,361.69	-	5,392.76	165,758.64
Jamaica	C&W Jamaica	LIME	SOMERTON (GSM)	194,981.62	-	-	-	194,981.62
Jamaica	C&W Jamaica	LIME	SOURSOP TURN (GSM)	75,289.27	49,244.56	-	13,497.92	138,031.75
Jamaica	C&W Jamaica	LIME	SOUTHFIELD	24,231.24	104,300.55	-	-	128,531.79
Jamaica	C&W Jamaica	LIME	SOUTHFIELD (CELL)	40,431.85	69,725.77	-	-	110,157.63
Jamaica	C&W Jamaica	LIME	SOVEREIGN CENTRE BRANCH OFFICE	131,738.89	18,208.13	38,205.99	1,655.47	189,808.48
Jamaica	C&W Jamaica	LIME	SPANISH TOWN (GSM)	-	54,539.35	-	1,758.30	56,297.64
Jamaica	C&W Jamaica	LIME	SPANISH TOWN CENTRAL OFFICE-NEW	87,994.16	1,458,587.61	541.54	34,639.06	1,581,762.37
Jamaica	C&W Jamaica	LIME	SPANISH TOWN CENTRAL OFFICE-OLD	1,087.03	2,344,306.42	6,765.98	-	2,352,159.42
Jamaica	C&W Jamaica	LIME	SPANISH TOWN EXCHANGE	421,577.03	3,933,734.26	14,450.59	7,620.87	4,377,382.74
Jamaica	C&W Jamaica	LIME	SPANISH TWN (CELL.)	6,357.37	67,287.78	-	-	73,645.15
Jamaica	C&W Jamaica	LIME	SPAULDING (OPM)	31,053.19	136,166.68	-	11,739.63	178,959.50
Jamaica	C&W Jamaica	LIME	SPAULDING CONCENTRATOR	3,767.66	23,121.80	-	-	26,889.46
Jamaica	C&W Jamaica	LIME	SPAULDING/SANTA HILL (CELL)	46,617.25	78,408.48	-	3,516.59	128,542.32
Jamaica	C&W Jamaica	LIME	SPICY HALL (GSM)	-	67,287.78	-	-	67,287.78
Jamaica	C&W Jamaica	LIME	SPN TWN B.O (CONDON LN)	-	-	-	1,003.90	1,003.90
Jamaica	C&W Jamaica	LIME	SPN. TWN SHOPPING CNTRE	6,530.37	11,568.20	-	-	18,098.56
Jamaica	C&W Jamaica	LIME	SPORT PARK (ROSE HILL- GSM)	36,924.07	64,120.61	-	1,758.30	102,802.97
Jamaica	C&W Jamaica	LIME	SPORTS COMPLEX CHALMERS AVENUE	161,310.67	1,973,199.99	1,213.07	1,783,719.64	3,919,443.37

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	SPRING GARDEN (GSM)	19,513.64	-	-	-	19,513.64
Jamaica	C&W Jamaica	LIME	SPRING MOUNT (GSM)	99,976.91	98,099.71	-	5,392.76	203,469.37
Jamaica	C&W Jamaica	LIME	SPRING VILLAGE (GSM)	30,160.52	75,897.21	-	1,758.30	107,816.03
Jamaica	C&W Jamaica	LIME	SPRINGFIELD	52,078.55	82,326.96	-	5,392.76	139,798.27
Jamaica	C&W Jamaica	LIME	SPRINGFIELD (TDMA/GSM)	45,163.91	67,287.78	-	-	112,451.69
Jamaica	C&W Jamaica	LIME	SPUR TREE	15,087.18	180,671.67	-	1,758.30	197,517.15
Jamaica	C&W Jamaica	LIME	SPUR TREE (GSM)	78,123.26	78,700.54	-	-	156,823.80
Jamaica	C&W Jamaica	LIME	ST ANN'S BAY (CELL)	44,099.57	149,614.74	-	7,151.05	200,865.36
Jamaica	C&W Jamaica	LIME	ST ANN'S BAY B.O	42,684.09	-	-	-	42,684.09
Jamaica	C&W Jamaica	LIME	ST ANNS BAY EXCH (GSM)	20,817.89	97,370.25	-	-	118,188.14
Jamaica	C&W Jamaica	LIME	ST ANN'S BAY EXCHANGE	146,403.83	1,247,648.18	5,496.76	7,596.95	1,407,145.72
Jamaica	C&W Jamaica	LIME	ST CATHERINE REGION - ALL	5,990.36	3,792,403.10	3,146.11	-	3,801,539.57
Jamaica	C&W Jamaica	LIME	ST JAGO HEIGHTS (GSM)	-	86,477.76	-	-	86,477.76
Jamaica	C&W Jamaica	LIME	ST JOHN CENTRAL OFFICE (GSM)	113,669.78	147,377.89	-	-	261,047.67
Jamaica	C&W Jamaica	LIME	ST JUDES (GSM)	11,181.19	-	-	-	11,181.19
Jamaica	C&W Jamaica	LIME	ST MARGARET'S BAY	47,819.38	120,490.00	-	-	168,309.37
Jamaica	C&W Jamaica	LIME	ST PAUL'S BTS (LITTLE LONDON)	22,569.02	89,140.32	-	1,758.30	113,467.64
Jamaica	C&W Jamaica	LIME	ST. ANN'S BAY CENTRAL OFFICE - NEW	136,218.95	2,203,267.83	11,250.48	74,107.28	2,424,844.55
Jamaica	C&W Jamaica	LIME	ST. ANN'S BAY CENTRAL OFFICE - OLD	-	-	79.12	-	79.12
Jamaica	C&W Jamaica	LIME	ST. CHRISTOPHER	28,275.34	23,072.17	-	-	51,347.51
Jamaica	C&W Jamaica	LIME	ST. JOHN	302,611.16	2,672,014.38	-	-	2,974,625.54
Jamaica	C&W Jamaica	LIME	ST. JOHN'S HEIGHTS	45,043.58	71,953.28	-	1,758.30	118,755.16
Jamaica	C&W Jamaica	LIME	ST. LEONARDS (GSM)	101,126.70	73,084.97	-	1,758.30	175,969.96
Jamaica	C&W Jamaica	LIME	ST.ANN'S BAY T.S.C.(TEMPORARY STOCKYARD)	159,838.87	-	317.08	-	160,155.95
Jamaica	C&W Jamaica	LIME	STADIUM	22,293.99	88,211.37	-	5,149.13	115,654.48
Jamaica	C&W Jamaica	LIME	STEER TOWN	18,639.73	68,228.67	350.69	79.08	87,298.17
Jamaica	C&W Jamaica	LIME	STEER TOWN (GSM)	2,308.12	-	-	1,758.30	4,066.41
Jamaica	C&W Jamaica	LIME	STEWART TOWN - ST.ANN	2,833.90	77,127.68	350.69	79.08	80,391.35

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	STEWART TOWN (BRTN)	883.85	11,574.52	-	-	12,458.37
Jamaica	C&W Jamaica	LIME	STEWART TOWN (GSM)	98,084.05	189,717.49	-	5,392.76	293,194.29
Jamaica	C&W Jamaica	LIME	STEWART TOWN (OCBA)	15,068.36	8,423.87	-	-	23,492.23
Jamaica	C&W Jamaica	LIME	STEWART TOWN (OPM)	2,833.90	23,887.17	350.69	79.08	27,150.83
Jamaica	C&W Jamaica	LIME	STEWART TOWN-ST.MARY O.P.M. SITE	9,839.52	31,551.40	-	-	41,390.92
Jamaica	C&W Jamaica	LIME	STONY GUT (GSM)	105,095.04	92,517.85	-	1,758.30	199,371.18
Jamaica	C&W Jamaica	LIME	STONY HILL (CELL)	5,009.24	-	-	-	5,009.24
Jamaica	C&W Jamaica	LIME	STONY HILL CABLE RIGHT OF WAY	1.98	711.25	-	-	713.23
Jamaica	C&W Jamaica	LIME	STONY HILL CENTRAL OFFICE	12,596.29	357,451.89	-	-	370,048.18
Jamaica	C&W Jamaica	LIME	STONY HILL EAST (GSM)	52,078.90	112,451.16	-	5,149.13	169,679.19
Jamaica	C&W Jamaica	LIME	STONY HILL EXCHANGE	55,172.83	1,478,597.09	-	1,758.30	1,535,528.22
Jamaica	C&W Jamaica	LIME	SUNBURY(GSM)	84,069.66	46,818.50	-	13,497.92	144,386.08
Jamaica	C&W Jamaica	LIME	SUPER PLUS - BARNETT ST (ROOFTOP)	17,982.80	-	-	-	17,982.80
Jamaica	C&W Jamaica	LIME	SUTTON/CHURCH ST OPM	546.73	-	-	-	546.73
Jamaica	C&W Jamaica	LIME	SWALLOWFIELD (CELL)	6,599.82	67,287.78	-	-	73,887.60
Jamaica	C&W Jamaica	LIME	SYDENHAM (CELL.)	94,069.39	345,325.48	-	6,907.43	446,302.29
Jamaica	C&W Jamaica	LIME	TAMARIND HILL (GSM)	10,676.16	-	-	-	10,676.16
Jamaica	C&W Jamaica	LIME	TARRANT DRIVE (GSM)	17,793.41	202,281.80	-	5,149.13	225,224.34
Jamaica	C&W Jamaica	LIME	TEMPLE HALL	93,117.47	181,254.68	-	1,758.30	276,130.44
Jamaica	C&W Jamaica	LIME	THOMPSON TOWN	-	1,464.25	-	1,758.30	3,222.55
Jamaica	C&W Jamaica	LIME	THOMPSON TOWN (GSM)	123,145.71	38,751.01	-	11,739.63	173,636.34
Jamaica	C&W Jamaica	LIME	THORNTON	13,656.59	91,943.15	701.38	158.15	106,459.28
Jamaica	C&W Jamaica	LIME	TIME & PATIENCE (GSM)	88,498.78	84,463.55	-	1,758.30	174,720.63
Jamaica	C&W Jamaica	LIME	TOLL GATE	12,449.77	56,183.34	-	1,758.30	70,391.41
Jamaica	C&W Jamaica	LIME	TOLL GATE (CELL SITE)	29,261.17	176,618.33	-	11,739.63	217,619.12
Jamaica	C&W Jamaica	LIME	TOM'S RIVER	1,639.38	3,825.13	-	-	5,464.50
Jamaica	C&W Jamaica	LIME	TOP BUXTON GSM	25,554.62	90,049.31	-	5,392.76	120,996.68
Jamaica	C&W Jamaica	LIME	TOP BUXTON GSM (ST ANN)	42,037.24	-	-	-	42,037.24

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

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2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	TOP HILL	36,575.07	178,999.22	350.69	1,837.37	217,762.35
Jamaica	C&W Jamaica	LIME	TOP HILL (GSM)	6,129.96	67,287.78	-	-	73,417.74
Jamaica	C&W Jamaica	LIME	TOP PROSPECT GSM (SE)	70,519.05	72,480.80	-	1,758.30	144,758.15
Jamaica	C&W Jamaica	LIME	TORRINGTON (GSM)	46,881.90	88,509.57	-	1,758.30	137,149.76
Jamaica	C&W Jamaica	LIME	TOWER CENTRAL OFFICE	2,836.83	461,585.44	893.94	-	465,316.20
Jamaica	C&W Jamaica	LIME	TOWER EXCHANGE	18,201.53	881,917.37	350.69	79.08	900,548.66
Jamaica	C&W Jamaica	LIME	TRADEGAR PARK GSM (SC)	5,882.97	90,218.82	-	1,758.30	97,860.09
Jamaica	C&W Jamaica	LIME	TRANS JAM PORTMORE TOLL PLAZA	25,796.12	97,412.33	-	1,758.30	124,966.74
Jamaica	C&W Jamaica	LIME	TREADLIGHT	-	1,464.25	-	1,758.30	3,222.55
Jamaica	C&W Jamaica	LIME	TREADLIGHT (GSM)	81,170.96	105,540.85	-	11,739.63	198,451.44
Jamaica	C&W Jamaica	LIME	TREADWAYS	27,282.48	85,461.10	350.69	1,837.37	114,931.65
Jamaica	C&W Jamaica	LIME	TREADWAYS (GSM)	56,767.79	136,779.86	-	-	193,547.65
Jamaica	C&W Jamaica	LIME	TREASURE BEACH	47,979.94	111,374.77	350.69	1,837.37	161,542.77
Jamaica	C&W Jamaica	LIME	TRELAWNY BEACH	2,833.90	10,603.00	350.69	79.08	13,866.66
Jamaica	C&W Jamaica	LIME	TRENCH TOWN (CELL)	60,924.63	215,016.06	-	3,390.83	279,331.52
Jamaica	C&W Jamaica	LIME	TRENTON (GSM)	89,307.71	128,953.39	-	13,497.92	231,759.02
Jamaica	C&W Jamaica	LIME	TRINITYVILLE	54,909.37	112,686.01	-	-	167,595.38
Jamaica	C&W Jamaica	LIME	TRINITYVILLE/SOMERSET GSM (ST THOMAS)	43,276.54	887.68	-	-	44,164.22
Jamaica	C&W Jamaica	LIME	TROUT HALL (GSM)	71,407.25	142,575.24	350.69	15,335.29	229,668.47
Jamaica	C&W Jamaica	LIME	TRURO GATE (GSM)	72,024.85	72,726.10	-	1,758.30	146,509.25
Jamaica	C&W Jamaica	LIME	TRYALL	42,390.81	176,749.63	11,384.22	-	230,524.65
Jamaica	C&W Jamaica	LIME	TRYALL (CELL. SITE)	42,428.96	18,062.49	-	3,516.59	64,008.03
Jamaica	C&W Jamaica	LIME	TRYALL (GSM)	68,664.16	57,442.57	-	-	126,106.73
Jamaica	C&W Jamaica	LIME	TURTLE TOWERS - OCHI (CELL)	12,952.09	83,651.03	-	3,634.46	100,237.59
Jamaica	C&W Jamaica	LIME	TURTLE TOWERS (GSM)	12,822.26	68,752.03	-	1,758.30	83,332.58
Jamaica	C&W Jamaica	LIME	TVJ - SOUTH ODEON AVE. (CELL)	25,836.31	160,634.39	3,423.62	5,149.13	195,043.44
Jamaica	C&W Jamaica	LIME	TWICKENHAM PK.	39,758.53	139,369.59	-	3,390.83	182,518.95
Jamaica	C&W Jamaica	LIME	UNITY HALL	8,791.48	170,546.27	-	5,392.76	184,730.51

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	UNITY HALL - GSM	36,127.43	69,089.41	-	-	105,216.83
Jamaica	C&W Jamaica	LIME	UNITY VALLEY (GSM)	66,734.29	79,019.06	-	1,758.30	147,511.65
Jamaica	C&W Jamaica	LIME	UNIVERSITY OF THE W.I.CONCENTRATOR	29,975.94	1,306.55	-	-	31,282.49
Jamaica	C&W Jamaica	LIME	UNIVERSITY OF THE WEST INDIES GSM	287,901.49	194,635.88	-	6,907.43	489,444.79
Jamaica	C&W Jamaica	LIME	UPPER DECK (GSM)	14,482.63	9,558.79	-	1,758.30	25,799.72
Jamaica	C&W Jamaica	LIME	UPPER DECK HILL (GSM)	9,706.59	149,312.77	-	3,634.46	162,653.82
Jamaica	C&W Jamaica	LIME	UPTON CONCENTRATOR	40,006.71	91,425.73	-	-	131,432.44
Jamaica	C&W Jamaica	LIME	VERE CENTRAL OFFICE	870.23	24,188.03	-	-	25,058.27
Jamaica	C&W Jamaica	LIME	VERE EXCHANGE	2,675.65	325,099.33	-	-	327,774.98
Jamaica	C&W Jamaica	LIME	VERNAMFIELD (GSM)	65,723.58	125,781.85	-	13,497.92	205,003.35
Jamaica	C&W Jamaica	LIME	VICTORIA AVE (CELL)	3,121.32	71,688.76	-	-	74,810.08
Jamaica	C&W Jamaica	LIME	VICTORIA TOWN (GSM)	77,867.04	117,426.77	-	13,497.92	208,791.73
Jamaica	C&W Jamaica	LIME	VINERY (CELL.)	35,185.70	157,630.04	-	5,392.76	198,208.49
Jamaica	C&W Jamaica	LIME	VINERY REPEATER	21,863.44	77,525.88	3,184.12	-	102,573.44
Jamaica	C&W Jamaica	LIME	VIP CLEANERS - BAYSIDE GSM (ROOFTOP)	2,165.67	-	-	-	2,165.67
Jamaica	C&W Jamaica	LIME	WAIT-A-BIT	83,994.80	66,990.80	-	13,497.92	164,483.53
Jamaica	C&W Jamaica	LIME	WAKEFIELD	34,670.75	232,729.84	-	5,392.76	272,793.35
Jamaica	C&W Jamaica	LIME	WAKEFIELD (GSM)	112,648.77	-	-	-	112,648.77
Jamaica	C&W Jamaica	LIME	WALDERSTON (GSM)	99,720.44	100,039.47	-	13,497.92	213,257.83
Jamaica	C&W Jamaica	LIME	WALDERSTON (OPM)	33,362.07	-	-	-	33,362.07
Jamaica	C&W Jamaica	LIME	WALKER'S WOOD	8,284.96	62,517.14	-	-	70,802.10
Jamaica	C&W Jamaica	LIME	WALKERS WOOD (GSM)	5,276.44	83,906.77	-	5,392.76	94,575.97
Jamaica	C&W Jamaica	LIME	WALKERS WOOD CO-LOCATE (GSM)	20,316.06	-	-	-	20,316.06
Jamaica	C&W Jamaica	LIME	WALTHAM (GSM)	1,740.81	-	-	3,516.59	5,257.40
Jamaica	C&W Jamaica	LIME	WASHINGTON EXCHANGE	90,526.07	1,168,491.59	-	1,758.30	1,260,775.96
Jamaica	C&W Jamaica	LIME	WASHINGTON T.S.C.	90,561.76	547,935.64	532.42	-	639,029.82
Jamaica	C&W Jamaica	LIME	WASHINGTON TSC (CELL)	12,133.11	67,287.78	-	-	79,420.88
Jamaica	C&W Jamaica	LIME	WASHINGTON(CELL)	4,365.86	68,220.83	-	33,086.55	105,673.24

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	WATER LANE D/TOWN (GSM)	41,174.82	29,679.15	-	13,497.92	84,351.89
Jamaica	C&W Jamaica	LIME	WATER VALLEY (KAISER)	9,984.64	-	-	-	9,984.64
Jamaica	C&W Jamaica	LIME	WATERFORD (CELL)	-	68,527.15	-	5,149.13	73,676.28
Jamaica	C&W Jamaica	LIME	WATERFORD (GSM)	58,654.17	137,357.54	-	-	196,011.71
Jamaica	C&W Jamaica	LIME	WATERLOO	9,969.92	156,843.53	144.96	-	166,958.41
Jamaica	C&W Jamaica	LIME	WATERMOUNT	15,762.74	10,861.12	350.69	79.08	27,053.63
Jamaica	C&W Jamaica	LIME	WATERMOUNT (GSM)	27,709.74	95,624.22	-	1,758.30	125,092.26
Jamaica	C&W Jamaica	LIME	WATT TOWN	107,855.72	102,234.61	-	5,392.76	215,483.08
Jamaica	C&W Jamaica	LIME	WELCOME	-	76,443.72	-	-	76,443.72
Jamaica	C&W Jamaica	LIME	WEST (CELL)	29,577.02	25,129.38	-	-	54,706.40
Jamaica	C&W Jamaica	LIME	WEST CENTRAL OFFICE - NEW	177,410.86	3,796,382.16	-	100,465.46	4,074,258.47
Jamaica	C&W Jamaica	LIME	WEST CUMBERLAND (GSM)	10,555.32	202,142.23	-	-	212,697.55
Jamaica	C&W Jamaica	LIME	WEST END (NEGRIL)	8,954.35	36,009.24	-	-	44,963.60
Jamaica	C&W Jamaica	LIME	WEST EXCHANGE	80,529.60	3,151,910.56	1,247.58	5,149.13	3,238,836.87
Jamaica	C&W Jamaica	LIME	WEST KINGSTON (CELL)	4,024.01	-	-	-	4,024.01
Jamaica	C&W Jamaica	LIME	WEST PARADE (CELL SITE)	34,529.98	134,300.81	-	5,149.13	173,979.93
Jamaica	C&W Jamaica	LIME	WESTERN REGION - ALL	13,550.75	3,793,859.71	-	-	3,807,410.46
Jamaica	C&W Jamaica	LIME	WEYMOUTH DRIVE	43,813.35	2,013,378.06	252.39	1,758.30	2,059,202.10
Jamaica	C&W Jamaica	LIME	WHITBY (GSM)	193,891.50	40,686.71	-	13,497.92	248,076.13
Jamaica	C&W Jamaica	LIME	WHITE HALL	5,153.30	85,363.68	-	8,783.59	99,300.58
Jamaica	C&W Jamaica	LIME	WHITE HALL (GSM)	59,963.35	67,566.42	-	-	127,529.77
Jamaica	C&W Jamaica	LIME	WHITE HILL	43,258.22	-	-	-	43,258.22
Jamaica	C&W Jamaica	LIME	WHITE HORSE (CELL)	108,721.20	-	-	-	108,721.20
Jamaica	C&W Jamaica	LIME	WHITE HORSES OPM	67,234.99	77,171.11	350.69	79.08	144,835.86
Jamaica	C&W Jamaica	LIME	WHITEHORSES (TDMA/GSM)	21,909.99	68,752.06	-	1,758.30	92,420.34
Jamaica	C&W Jamaica	LIME	WHITEHOUSE	76,507.94	205,923.16	350.69	1,837.37	284,619.16
Jamaica	C&W Jamaica	LIME	WHITEHOUSE (RADIO)	4,924.65	67,580.73	-	-	72,505.38
Jamaica	C&W Jamaica	LIME	WHITEHOUSE TC (GSM)	-	28,678.84	-	-	28,678.84

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	WHITEWATER MEADOWS	-	85,940.07	-	-	85,940.07
Jamaica	C&W Jamaica	LIME	WHITHORN (TDMA/GSM)	43,170.98	140,171.85	-	1,758.30	185,101.13
Jamaica	C&W Jamaica	LIME	WICKI WACKI	54,423.84	38,284.93	350.69	79.08	93,138.53
Jamaica	C&W Jamaica	LIME	WILLIAMSFIELD	45,831.27	1,464.25	-	1,758.30	49,053.81
Jamaica	C&W Jamaica	LIME	WILLIAMSFIELD (CELL)	2,117.88	77,261.04	-	-	79,378.93
Jamaica	C&W Jamaica	LIME	WILLIAMSFIELD (GSM)	30,249.41	62,327.73	-	11,739.63	104,316.77
Jamaica	C&W Jamaica	LIME	WILLIAMSFIELD CENTRAL OFFICE	259,819.55	191,453.07	-	-	451,272.62
Jamaica	C&W Jamaica	LIME	WILLIAMSFIELD EXCHANGE	110,646.16	701,975.15	-	-	812,621.30
Jamaica	C&W Jamaica	LIME	WILLOWDENE	1,448.02	17,174.34	-	-	18,622.35
Jamaica	C&W Jamaica	LIME	WILMAN'S SALES (GSM)	5,505.87	-	-	-	5,505.87
Jamaica	C&W Jamaica	LIME	WILTSHIRE	43,832.84	2,122.16	-	-	45,955.00
Jamaica	C&W Jamaica	LIME	WINDSOR CASTLE	6,451.43	128,528.17	-	5,392.76	140,372.35
Jamaica	C&W Jamaica	LIME	WINDSOR CASTLE (GSM)	16,294.40	42,598.40	-	-	58,892.80
Jamaica	C&W Jamaica	LIME	WINDSOR HEIGHTS	1,632.81	225.91	5,459.95	-	7,318.67
Jamaica	C&W Jamaica	LIME	WIRELESS STATION RD (GSM)	53,878.29	91,436.04	-	5,149.13	150,463.47
Jamaica	C&W Jamaica	LIME	WOODSIDE (GSM)	41,309.93	40,974.23	-	13,497.92	95,782.08
Jamaica	C&W Jamaica	LIME	WOODSTOCK	72,301.82	71,339.41	-	1,758.30	145,399.53
Jamaica	C&W Jamaica	LIME	WYNDHAM ROSE HALL - GSM	10,157.79	161,909.57	-	5,392.72	177,460.08
Jamaica	C&W Jamaica	LIME	WYNTERS PEN	82,678.52	80,486.31	-	1,758.30	164,923.12
Jamaica	C&W Jamaica	LIME	Y.S (GSM)	22,135.65	139,405.37	-	1,758.32	163,299.34
Jamaica	C&W Jamaica	LIME	YALLAHS (CELL)JJJM	4,052.76	94,908.83	-	-	98,961.59
Jamaica	C&W Jamaica	LIME	YALLAHS CENTRAL OFFICE	330,110.60	603,567.75	722.13	-	934,400.49
Jamaica	C&W Jamaica	LIME	YALLAHS EXCHANGE	36,839.35	209,296.04	701.38	1,916.45	248,753.22
Jamaica	C&W Jamaica	LIME	YALLAHS TOWN CNTRE (GSM)	113,775.91	134,339.55	-	1,758.30	249,873.76
Jamaica	C&W Jamaica	LIME	YORK PEN (YORK TOWN) (GSM)	66,888.71	116,813.11	-	13,497.90	197,199.72
Jamaica	C&W Jamaica	LIME	YORK TOWN	39,159.28	-	-	-	39,159.28
Jamaica	C&W Jamaica	LIME	ZION HILL	4,956.92	10,602.88	350.65	79.08	15,989.53
Jamaica	C&W Jamaica	LIME	CARLTON RETAIL STORE	53,316.99	-	-	-	53,316.99

Cable and Wireless Communications PLC

Assets with fixed address - by territory - asset values - USD

(Defined as office buildings, switches, exchanges, landing stations, data centres, hosting sites, retail sites, warehouses etc with fixed addresses.)

2017 Submission

Country	C&W Business Unit	C&W Group Company	Address	Buildings Value	Machinery Value	Content Value	Computer Value	2017 Total Fixed Assets
Jamaica	C&W Jamaica	LIME	MAY PEN EXCHANGE (CELL)	1,371.74	59,430.60	-	-	60,802.35
Jamaica	C&W Jamaica	LIME	CENTRAL SORTING OFFICE(POST OFFICE)	10,329.26	-	-	-	10,329.26
Jamaica	C&W Jamaica	LIME	WHITFIELD TOWN (POST OFFICE)	3,122.43	-	-	-	3,122.43
Jamaica	C&W Jamaica	LIME	EPWORTH GSM	1,609.75	-	-	-	1,609.75
Jamaica	C&W Jamaica	LIME	PORUS OPAC	-	1,692.67	-	-	1,692.67
Jamaica	C&W Jamaica	LIME	GRANGE HILL EXCHANGE	-	12,244.82	-	-	12,244.82

Cable and Wireless Communications PLC

Network Equipment by Territory - asset values - USD

(Defined as base stations, transmitters, masts, antennae, towers, cell sites, earth stations where no fixed address.

See table "Assets with fixed address" for other network assets)

2017 Submission

Country	Company / Division	BU Division	Site Type	Address	2017 Total Fixed Assets
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ABERDEEN GSM SITE	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ABOVE ROCKS (OPM)	\$699
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ALLEPPO GSM (ST MARY)	\$168,674
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ALLIGATOR POND OPM	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ALVA (GSM)	\$2,166
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	ANCHOVY OPM	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	Ballards Valley	\$2,552
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BAMBOO OPM / CELL	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BAMBOO TOWN CENTRE (GSM)	\$235,715
JAMAICA	C&W Jamaica	LIME	Cell Site	Barkers Wood (GSM)	\$168,073
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BARRETT TOWN OPM	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BARTONS (GSM)	\$21,827
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BARTONS OPM SITE (333)	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BATH OPM SITE	\$0
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	Bay Farm (Cell)	\$172,223
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BECKFORD KRAAL (GSM)	\$109,266
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BEESTON SPRING (GSM)	\$124,055
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BELLEVUE HEIGHTS (CELL. SITE)	\$178,043
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BENSON FORDING (GSM)	\$4,703
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BENSONTON	\$173,561
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BILLY BAY GSM	\$178,171
JAMAICA	C&W Jamaica	LIME	Cell Site	Boscobel - GSM	\$203,242
JAMAICA	C&W Jamaica	LIME	Cell Site	Brighton GSM	\$167,181
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BROWNS HALL (GSM)	\$140,215
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BROWN'S HALL (OPM)	\$113,890
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BROWN'S TOWN (CELL)	\$195,060
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BROWN'S TOWN TOWN CENTRE (GSM)	\$209,626
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BUCKNOR (GSM)	\$192,083
JAMAICA	C&W Jamaica	LIME	Cell Site	BUFF BAY (CELL)	\$111,239
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	BULL HEAD MTN A (GSM)	\$29,737

Cable and Wireless Communications PLC

Network Equipment by Territory - asset values - USD

(Defined as base stations, transmitters, masts, antennae, towers, cell sites, earth stations where no fixed address.

See table "Assets with fixed address" for other network assets)

2017 Submission

Country	Company / Division	BU Division	Site Type	Address	2017 Total Fixed Assets
JAMAICA	C&W Jamaica	LIME	Cell Site	CAMP SAVANNA - ALMA (GSM)	\$175,768
JAMAICA	C&W Jamaica	LIME	Cell Site	CLOVER HILL GSM	\$57,007
JAMAICA	C&W Jamaica	LIME	Cell Site	CORNWALL BARRCKS (GSM)	\$23,197
JAMAICA	C&W Jamaica	LIME	Cell Site	Hilltop GSM	\$86,466
JAMAICA	C&W Jamaica	LIME	Cell Site	HOPEWELL/BIGWOOD (GSM)	\$197,905
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	HUNSLOW GSM	\$147,231
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	LABYRINTH GSM	\$162,055
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	MERRYWOOD GSM	\$146,209
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	PEDRO RIVER GSM	\$141,729
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	PINE GROVE RADIO	\$99,849
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	PRATVILLE	\$152,759
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	QUEEN'S HIGHWAY (GSM)	\$3,368
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	RETIREMENT PASSIVE	\$4
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	SUNBURY(GSM)	\$144,386
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	TOP BUXTON GSM	\$120,997
JAMAICA	C&W Jamaica	LIME	Cell Site	WINDSOR CASTLE (GSM)	\$58,893
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	Wireless Station Rd (GSM)	\$150,463
JAMAICA	C&W Jamaica	LIME	Miscellaneous Network Equipment	YALLAHS TOWN CENTRE (GSM)	\$249,874

Cable and Wireless Communications PLC

Subsea Cables - Revenue Reliance - USD

(Defined as subsea cables owned or used which are, at the time of a Spring tide, below the sea level at low tide.
This does not include landing stations, and specifically excludes mobile masts, towers and other structures which will be included within "network equipment".)
C&W do not intend to insure the physical damage risk as subsea cables tend to be owned as part of consortia
Business Interruption coverage is however required
Table only shows business units declaring subsea cables
(*) Gross Revenue Reliance : by this we mean the % of total revenue which could be lost if this cable was unavailable, assuming redundancy operates as anticipated

2017 Submission

Country	C&W Business Unit	Division	Cable name	Gross Revenue Reliance % (*)	Maintenance Agreement in place ?	Any obligations to insure?
JAMAICA	C&W Jamaica	LIME	CJFS/MAYA1	0.84%	VARIES	NO
JAMAICA	C&W Jamaica	LIME	Fibralink Cable	50% - 75%	YES	YES
JAMAICA	C&W Jamaica	LIME	Jamaica North coast Fibre System	50% - 75%	YES	YES
JAMAICA	C&W Jamaica	LIME	Jamaica South Coast Fibre System	50% - 75%	YES	YES
JAMAICA	C&W Jamaica	LIME	Jamaica-Cayman	50% - 75%	YES	NO
JAMAICA	C&W Jamaica	LIME	Maya-1 (12.5)	25% - 50%	YES	YES
JAMAICA	C&W Jamaica	LIME	East West Cable (EWC) System	15%	YES	NO

Cable and Wireless Communications Pl

Overhead cables by territory - asset value and revenue reliance - USD

(Defined as overhead transmission and distribution lines and their supporting structures (i.e. including poles but excluding fixed cabinets at the roadside, fixed mini-switches etc - i.e only those items at height)
This specifically excludes mobile masts, towers and other structures which will be included within "network equipment".)
(*) Gross Revenue Reliance : by this we mean the % of total revenue which could be lost if this cable was unavailable, assuming redundancy operates as anticipated

2017 Submission

Country	C&W Business Unit	Division	Average C&W Percentage Ownership %	Gross Revenue Reliance (*)	Indemnity Period	Capacity Protected?	Maintenance Agreement in place?	Any Obligations to Insure?	2017 Total Fixed Assets
JAMAICA	C&W Jamaica	LIME	100%	50% to 75%	18-24 Months	NO	NO	NO	\$49,362,162.00

Cable and Wireless Communications PLC

Overground cables by territory - asset value and revenue reliance - USD

(Defined as overground lines, cabling and associated plant routed above ground level but not above normal head height at height

This specifically excludes mobile masts, towers and other structures which will be included within "network equipment".)

(*) Gross Revenue Reliance : by this we mean the % of total revenue which could be lost if this cable was unavailable, assuming redundancy operates as anticipated

2017 Submission

[illegible]

Cable and Wireless Communications PLC

Underground cables by territory - asset value and revenue reliance - USD

(Defined as underground lines, cabling and associated plant routed below ground level
This specifically excludes mobile masts, towers and other structures which will be included within "network equipment".)
(*) Gross Revenue Reliance : by this we mean the % of total revenue which could be lost if this cable was unavailable, assuming redundancy operates as anticipated

2017 Submission

Country	C&W Business Unit	Division	Average C&W Ownership %	Gross Revenue Reliance (*)	Indemnity Period	Capacity Protected?	Maintenance Agreement in place?	Any Obligations to Insure?	2017 Total Fixed Assets
JAMAICA	C&W Jamaica	LIME	100%	50% to 75%	18-24 Months	VARIES	NO	NO	\$76,985,219

CABLE & WIRELESS JAMAICA LIMITED

2-6 Carlton Crescent
Kingston 10
Jamaica, W.I.

P: 876 926 9700
F: 876 968 9636

10th January, 2018

The Board of Directors
Cable & Wireless Jamaica Limited
2-6 Carlton Crescent
Kingston 10

Re: Valuation Schedules of Plant and Equipment of Cable & Wireless Jamaica Limited

I, Ian Cleverly, Chief Financial Officer of Cable & Wireless Jamaica Limited (CWJ) hereby confirm that the Schedules of Values for Plant and Equipment of Cable & Wireless Jamaica Limited, attached hereto, reflect the values of CWJ's fixed assets (including buildings but otherwise excluding lands) as at January 31st, 2017.

Yours faithfully,



Ian Cleverly
Chief Financial Officer

CABLE & WIRELESS JAMAICA LIMITED – DIRECTORS’ CIRCULAR

APPENDIX 7

**PRICEWATERHOUSECOOPERS TAX AND ADVISORY SERVICES LIMITED
FAIRNESS OPINION DATED JANUARY 9, 2018 & WRITTEN CONSENT TO
USE THE FAIRNESS OPINION**



STRICTLY PRIVATE AND CONFIDENTIAL

The Board of Directors
Cable & Wireless Jamaica Limited
2-6 Carlton Crescent,
Kingston 10,
Jamaica

9 January 2018

Dear Sirs

Fairness Opinion in relation to the 28 December 2017 Offer from CWC CALA HOLDINGS LIMITED

Introduction

PricewaterhouseCoopers Tax and Advisory Services Limited ("PwC Advisory") understands that on 28 December 2017, CWC CALA HOLDINGS LIMITED ("CWC CALA" or "the Offeror") issued an Offer Circular ("The CWC CALA Circular") seeking to acquire the 3,027,138,546 ordinary shares/stock units or 18.00% of the issued share capital of the Cable & Wireless Jamaica Limited ("C&WJ" or "the Company") not owned by the Offeror and its affiliates, at a price of J\$1.45 per ordinary share in cash ("the Offer").

CWC CALA and an affiliated company own 82% of the outstanding ordinary shares of the Company. The Offeror is a wholly owned indirect subsidiary of Cable & Wireless Communications Limited ("C&W") a company incorporated in England which provides mobile, broadband internet, fixed-line telephony and video services to residential and business customers and managed services to business and government customers across the Caribbean and Latin America. The Offeror's ultimate parent company is Liberty Global plc ("Liberty Global") an international TV and broadband company with operations in more than 30 countries across Europe, Latin America and the Caribbean. C&WJ and its parent companies form part of the Liberty Latin America and Caribbean ("LiLAC") Group which was spun-off into a separate public company at the end of 2017.

On 28 December 2017 the Offeror notified the Board of Directors of the Company ("the Board") of its intention to make a voluntary offer for the remaining ordinary shares while materially observing the provisions of the Securities (Take-overs and Mergers) Regulations, 1999 ("TOMS Regulations.") and the Take-overs & Mergers Rules set out in Appendix 1 of the JSE Rules ("the Code"). The Offeror's principal reasons for making the Offer include among other things: low trading volume of the shares; simplification of group structure, delisting and its majority share ownership.

The specific terms and conditions of the Offer are described in the CWC CALA Circular and in the Directors' circular of C&WJ ("the Directors' Circular") which are to be distributed to the shareholders in connection with the Offer.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

Engagement of PwC Advisory by the Company

PwC Advisory was engaged by the Board pursuant to an engagement letter dated 27 November 2017 (“the Engagement Letter”) to provide a fairness opinion (“Fairness Opinion”) as to whether the Offer is fair, from a financial point of view, to the minority shareholders of C&WJ.

We understand that the Fairness Opinion will be for the use of the Board and will be one factor, among others, that the Board will consider in making any recommendation in respect of the Offer.

Our Fairness Opinion is for the use and reliance by the Board only and may not be relied upon by any other party. Any recipient of our Fairness Opinion acknowledges the restrictions on its use and circulation. We do not accept liability for any losses as a result of unauthorised use of our Fairness Opinion.

The terms of the engagement provide that PwC Advisory is to be paid a non-contingent fee by the Company for the completion of the Fairness Opinion. In addition, PwC Advisory is to be reimbursed for reasonable expenses and to be indemnified by the Company in certain circumstances for liabilities arising in connection with our Fairness Opinion.

Credentials of PwC Advisory

PwC Advisory is a Jamaican limited liability company. It is a separate legal entity from PricewaterhouseCoopers (PwC), a Jamaican partnership. PwC Advisory and PwC are both members of the PwC network of firms in 157 countries with more than 195,000 people who are committed to delivering quality in assurance, tax and advisory services. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

PwC Advisory has participated in a significant number of regional and Jamaican transactions involving public and private companies and has extensive experience in mergers and acquisitions, and fairness opinions. PwC Advisory has broad experience in completing and defending, when necessary, assignments involving the valuation of all types of entities and business interests for various purposes, including transactions subject to public scrutiny, the sale or purchase of an entity or assets by related parties, assistance in resolving shareholders’ disputes, tax-based corporate reorganisations, estate planning and merger and acquisition activity.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

Independence

While there are no independence requirements governing fairness opinions, we confirm that we are independent of C&WJ for purposes of providing our Fairness Opinion. We confirm that we are not the current independent auditor of C&WJ, nor are we an associated or affiliated entity or issuer insider of C&WJ, and PwC Advisory has no material ownership position in C&WJ. From time to time, PwC Advisory or its affiliated entities have in the past, and may in the future, undertake accounting, tax and advisory assignments for C&WJ and related companies on matters separate from the Offer. Our fees for the Fairness Opinion are not connected to the success of the Offer.

Further, neither PwC Advisory nor any of its directors or shareholders:

- (i) is an associated or affiliated entity or insider, as defined by section 51 of the Securities Act, of the Company, or any of its associates or affiliates (collectively, “the Interested Parties”),
- (ii) is an advisor to any of the Interested Parties or any of their respective associates or affiliates in connection with the Offer, other than:
 - a. PwC Advisory in its capacity as financial advisor to the Company; and
 - b. PwC Corporate Services (Jamaica) Limited as Registrar and Transfer Agent of the Company,
- (iii) is a manager or co-manager of a soliciting dealer group for the Offer, or
- (iv) has a material financial interest in the completion of the Offer.

PwC Advisory has not conducted any transaction or entered into any commercial relationships in the ordinary course of business that it considered would impair its independence or objectivity.

PwC Advisory and its affiliated entities have not acted as lead or co-lead manager on any offering of shares or any other securities of the Company or any Interested Party, during the 24 months preceding the date on which PwC Advisory was first contacted in respect of the Fairness Opinion.

Except for the fees referred to above, neither PwC Advisory, nor its representatives, nor any of its employees, involved in the provision of the report, receive any pecuniary or other benefits, directly or indirectly, for or in connection with, the provision of the Fairness Opinion. All PwC Advisory employees receive a salary and may receive bonuses based on overall productivity, but not directly in connection with any engagement for the provision of a report. PwC Advisory does not pay commissions or provide any other benefits to any person for referring clients to us in connection with the reports that PwC Advisory provides.

PwC Advisory confirms that, to the best of its knowledge, after all due and reasonable inquiry, PwC Advisory has disclosed to you all material facts, which could reasonably be considered to be relevant to PwC Advisory’s qualifications and independence for the purposes of this engagement.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

Description of the Company

The Company is listed on the Jamaica Stock Exchange. The primary activities of the Company and its subsidiaries are the provision of integrated telecommunication services including mobile, broadband, fixed-line telephony, data centers and hosting services. The Company and its subsidiaries together form the C&WJ Group which operates primarily in Jamaica. The Company is incorporated and domiciled in Jamaica and its registered office is located at 2-6 Carlton Crescent, Kingston 10, Jamaica.

The C&WJ Group includes the following wholly owned subsidiaries:

- Jamaica Digiport International Limited - provides voice and data communication services such as International Direct Dialing (IDD), toll free, dual line, leased line, and Internet services to companies in the Jamaican Free Zones;
- Digital Media & Entertainment Limited; and
- Caribbean Landing Company Limited.

The C&WJ Group's operations are governed by various operating licenses granted pursuant to the Telecommunications Act of Jamaica. The Company is regulated primarily by the Office of Utilities Regulation ("OUR").

The Company trades under the name "FLOW" along with a fellow subsidiary of C&W.

Columbus Jamaica acquisition and integration

In March 2015, C&WJ's parent company, C&W, acquired Columbus Communications Inc., operators of the local consumer brand, FLOW and the B2B brand Columbus Business Solutions operated out of Columbus Communications Jamaica Ltd ("CCJL") as well as the wholesale fibre capacity reseller, Columbus Networks Jamaica Ltd. This resulted in the merger of the operations of C&WJ and CCJL. The integration efforts particularly focused on the following areas:

- Consumer;
- Field Operations;
- Network Technology;
- Information Technology;
- Network Operating Centre;
- Customer Support;
- Finance; and
- Procurement.

While the operations benefit from cost and operational synergies, the companies (i.e. C&WJ and CCJL) remain separate legal entities with individual operating licenses.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

Scope of Review

In connection with the Fairness Opinion, PwC Advisory has reviewed and/or relied upon (without attempting to verify independently the completeness or accuracy of) the following:

1. A copy of the CWC CALA Circular dated 28 December 2017;
2. A copy of the indicative valuation report prepared by the advisor to the Offeror – JMMB Group Capital Markets - Project Punch Indicative Valuation dated 22 December 2017;
3. Audited financial statements of C&WJ as at and for the years ended 31 March 2013 - 2016 and as at and for the nine months ended 31 December 2016;
4. Unaudited interim financial statements of C&WJ for the twelve month period ended 31 December 2017;
5. Financial projections of C&WJ as at and for the years ending 31 December 2017 - 2021;
6. The Valuation report on real estate owned by C&WJ prepared by David Thwaites & Associates Limited dated 21 December 2017;
7. Extracts of the of the draft actuarial report prepared by Ravi Rambarran & Associates as at 15 December 2017;
8. Discussions with senior management of C&WJ with respect to the past and current business operations; financial conditions and future prospects of the Company;
9. Litigation report prepared by management as at 28 September 2017;
10. Discussion with senior management of C&WJ with respect to the existence of any non-operating / redundant assets;
11. Various background material concerning C&WJ's business as well as press releases, industry data and information;
12. CWC Jamaica Sub-Group Transfer Pricing documentation prepared by the Copenhagen Economics Group dated 5 May 2017;
13. CWC - Jamaica Budget Presentation dated 20 October 2017;
14. Various Management prepared documents including but not limited to:
 - (i) Analysis of Key Performance Indicators for the period FY2015 – FY2021;
 - (ii) Land and Building breakdown as at 30 September 2017;
 - (iii) Synergies support for the period FY2016 – FY2021;
 - (iv) Management fees and related party charges for the period FY2015 – FY2021;
 - (v) Capital Expenditure budget for the period FY2018 – FY2021;
 - (vi) Segmented revenue support for the period FY2015 – FY2021;
 - (vii) Exceptional costs support for the period FY2015 – FY2021;
 - (viii) Operating expenses support - FY2015 – FY2021; and
 - (ix) Management's valuation of specialised assets for insurance purposes – CWC 2017 Asset Renewal Data Jamaica.
15. Minutes of meetings of the Board of Directors for the period March 2017 to September 2017;



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

16. Legal Opinion re *Eric Jason Abrahams v Cable & Wireless Jamaica Limited*, prepared by Denise E. Kitson, QC, as at 3 January 2018;
17. Certain publicly available business and financial information (including reported prices and trading activity of shares) concerning the Company;
18. Research and analysis on general economic conditions and relevant industry as PwC Advisory considered necessary or appropriate in the circumstances;
19. Throughout the course of our work we have obtained information through various meetings and discussions with the designated officers and members of the Board and their legal advisors; and
20. Other corporate, industry and financial market information, presentations, investigations, and analysis as PwC Advisory considered necessary or appropriate in the circumstances.

PwC Advisory has not, to the best of its knowledge, been denied access by the Company to any information requested by PwC Advisory.

PwC Advisory received a letter of representation from the Company, who have read our draft Fairness Opinions and confirmed, among other matters, the factual accuracy of our draft Fairness Opinion and the inclusion of all material facts and assumptions.

PwC Advisory has not conducted any independent evaluation or appraisal of the assets and liabilities (including any contingent, derivative or off-balance sheet assets and liabilities) of the Company or the Offeror.

Limitations

The Fairness Opinion is subject to the following limitations, restrictions and qualifications, any changes to which could have a significant impact on PwC Advisory's assessment of the fairness of the Offer to the minority shareholders of C&WJ.

1. PwC Advisory has relied without independent verification upon the completeness, accuracy and fair presentation of all the financial information, data, advice, opinions or representations obtained by it from public sources, by management of C&WJ ("Management"), the Board and their advisors, as well as other parties (collectively, the "Information"), some of which is detailed under the "Scope of Review" section above. Parts of the Information were received or obtained by PwC Advisory directly or indirectly, and in various ways (oral, written, inspection), from third parties (i.e. individuals or entities other than C&WJ and its directors, officers and employees). PwC Advisory has assumed that the Information is complete, accurate, and not misleading and does not omit any material facts. The Fairness Opinion is conditional upon such completeness, accuracy and fair presentation of the Information.
2. With respect to the historical financial analysis and details provided to us and relied upon in our analysis, we have assumed that they have been prepared on a reasonable basis reflecting current best assumptions, estimates and judgments of Management or their advisors.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

3. With respect to the budgets, forecast, projections or estimates provided to PwC Advisory and used in our analyses, PwC Advisory notes that projecting future results are inherently subject to uncertainty. PwC Advisory has assumed, however, that such budgets, forecasts, projections, and estimates have been reasonably prepared on bases reflecting the best currently available estimates and judgments of Management. By its nature, the budgeted and forecast information provided by Management will not occur as projected and unanticipated events and circumstances may occur that may materially alter the analyses and conclusions set out herein. PwC Advisory has not undertaken any review of whether the future oriented data provided comply with existing standards, such as those issued by the International Accounting Standards Board, the Institute of Chartered Accountants of Jamaica, or any other accounting body.
4. The Fairness Opinion has been prepared on the basis of economic, financial and general business conditions existing on or about the opinion date. Changes in these conditions since the opinion date and in the future are beyond the control of PwC Advisory or any party involved in the Offer and have not been considered in the Fairness Opinion. It must be recognised that fair market value changes from time to time, not only as a result of internal factors, but also as a result of external factors such as changes in the economy, competition and changes in consumer preferences.
5. PwC Advisory has not conducted an audit or review of the financial affairs of C&WJ, nor has PwC Advisory sought external verification, unless otherwise noted herein, of the Information or that which was extracted from public sources. PwC Advisory accepts no responsibility or liability for any losses occasioned by any party as a result of our reliance on the financial and non-financial information that was provided to PwC Advisory or that PwC Advisory has obtained from third parties.
6. In preparing the Fairness Opinion, PwC Advisory has relied upon a written letter of representations from Management and the Board stating, among other things, that:
 - (i) they have read our Fairness Opinion dated 9 January 2018 and are not aware of any errors, omissions or misrepresentations of facts, which might have an impact on our conclusions therein;
 - (ii) to the best of their knowledge, all of the Information provided orally or in writing to PwC Advisory by Management in connection with the preparation of the Fairness Opinion is complete, true and correct in all material respects and does not contain any untrue statement of a material fact in respect of the Offer or C&WJ;
 - (iii) unless disclosed to PwC Advisory in writing, to the best of their knowledge, the Information does not omit any material fact in respect of the Offer or C&WJ;
 - (iv) since the Information was provided to PwC Advisory, unless disclosed to PwC Advisory in writing, to the best of their knowledge, no material changes have occurred in the Information, or in factors surrounding the Offer or C&WJ which would have, or which would reasonably be expected to have, a material effect on the Fairness Opinion;



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

- (v) to the best of its knowledge, information and belief after due inquiry, there is no plan or proposal for any material change in the affairs of the Company which has not been disclosed to PwC Advisory;
 - (vi) other than as disclosed in the Information, neither the Company nor any of its affiliates has any material contingent liabilities and there are no actions, suits, claims, proceedings, investigations or inquiries pending or threatened against or affecting the Offer, the Company at law or in equity or before or by any governmental department, commission, bureau, board, agency or instrumentality which may, in any way, materially adversely affect the Company or the Offer;
 - (vii) Transactions between the Company and its related parties are conducted at arm's length and are entered into in the ordinary course of business. There has been no adverse action by the income tax authorities regarding the Company's Transfer Pricing policy, documentation and practices;
 - (viii) The parent company has represented to the Company that it has the intent and the ability to continue to provide financial support in the foreseeable future, until the Company is able to sustain profitable operations,
7. PwC Advisory understands that Eric Jason Abrahams, a shareholder of the Company, has filed an application in the Supreme Court in Jamaica against the Company seeking permission from the Court to bring a derivative action on its behalf against the Company's Parent Company and selected previous and current directors and officers of the Company, in a court in Florida, United States of America. Based on discussions with Management, and correspondence from their legal counsel, PwC understands that the particulars of the potential Derivative Action are uncertain as at the date of this Opinion as the application for permission is being vigorously disputed. Our Fairness Opinion does not consider the potential outcome of the derivative action due to the nature of the information available.
8. Based on discussions with Management, PwC Advisory understands that there are no material environmental issues (and associated costs) relating to the operations of C&WJ that may impact the value of the ordinary shares and the Offer. PwC Advisory has not performed any procedures in this regard.
9. The Fairness Opinion is given as at the date hereof, and PwC Advisory reserves the right to change, modify or withdraw the Fairness Opinion if PwC Advisory is made aware of any information that was relied upon in preparing the Fairness Opinion to be inaccurate, incomplete or misleading in any material respect. The Fairness Opinion is given as of the date hereof and PwC Advisory is under no obligation to advise any person of any change or matter brought to its attention after such date, which would affect the Fairness Opinion and PwC Advisory has no obligation to update or revise the Fairness Opinion as a result of future events although PwC Advisory reserves the right to update, revise or withdraw the Fairness Opinion. In addition, pursuant to our letter of engagement, our liability under this assignment is limited, and C&WJ has agreed to indemnify us under certain circumstances.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

10. The Fairness Opinion is rendered as of the date hereof, on the basis the Information provided or otherwise available to PwC Advisory. Any changes therein may affect the Fairness Opinion and, although PwC Advisory reserves the right to change or withdraw the Fairness Opinion in such event, it disclaims any undertaking or obligation to advise any person of any such change that may come to its attention, or to update, revise or reaffirm the Fairness Opinion after such date.
11. The Fairness Opinion must be read in its entirety by the reader, as selecting and relying on only specific portions of the analyses or factors considered by PwC Advisory could be misleading. Our Fairness Opinion is based on the Offer alone, and not any activities subsequent to the Offer.
12. PwC Advisory is not in a position to comment on the investment merit of C&WJ or its ordinary shares. PwC is only commenting on the fairness of the Offer to the minority shareholders, from a financial point of view, and is not in a position to comment on the future success of C&WJ.
13. PwC Advisory is not expressing any opinion as to the price at which the shares of the Company will trade at any time.
14. The Fairness Opinion is not to be construed as a recommendation to the Board, as to how to vote on, or proceed with, the Offer.
15. The Fairness Opinion has been provided for the information and assistance of the Board in connection with its consideration of the Offer and is not intended to be, and does not constitute, a recommendation as to how any Shareholder should vote with respect to the Offer or any other matter. The Fairness Opinion may not be used for any other purpose, without the express prior written consent of PwC Advisory. PwC Advisory denies any responsibility for losses which result from the unauthorised use of this Fairness Opinion. Save for any responsibility which PwC Advisory may have to the persons to whom this report is expressly addressed, to the fullest extent permitted by law, PwC Advisory does not accept any liability to any other person for any loss suffered by any such person as a result of, arising out of, or in connection with this report.
16. The Fairness Opinion is limited to the fairness of the Offer to the holders of the ordinary shares, not the strategic merits of the Offer. It represents an impartial expert judgment, not a statement of fact. PwC Advisory defines “fairness opinion” as a special letter of opinion from a financial advisor to the management board and/or supervisory board and/or shareholders (or similar body) of an entity considering a material transaction, opining on the fairness of the consideration offered¹. Evaluation is limited to the adequacy of the consideration, or fairness of the exchange, not the strategic merits of the transaction. A fairness opinion does not provide assurance that the best possible consideration was obtained.

There exists a significant degree of judgement involved in selecting methods and bases for arriving at the opinion and a significant number of items which may be subjectively considered when arriving at such opinion. It follows therefore that, whilst PwC Advisory’s opinion is one which it considers to be both reasonable and defensible, others may arrive at a different conclusion.

¹ The Canadian Institute of Chartered business Valuators’ Practice Standard No. 510 *FAIRNESS OPINIONS Disclosure Standard and Recommendations*



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

17. In considering fairness, from a financial point of view, PwC Advisory considered the Offer from the perspective of minority shareholders generally and did not consider the specific circumstances of any particular shareholder, including with regard to income tax considerations. PwC Advisory cannot assess the tax consequences of the Offer to the individual holders of the ordinary shares as each holder of ordinary shares will have a different adjusted cost basis in connection with their purchases of the ordinary shares and different personal tax circumstances. None of this information is available to or known by PwC Advisory. Therefore such assessment is beyond our scope of review. Shareholders should consult an independent expert if they are in any doubt as to the merits or otherwise of the Offer.

Our Fairness Opinion is prepared by considering the perspective of minority shareholders in totality (i.e. entire bloc of 18%) and is not intended to be concluded upon at the individual shareholder level. PwC Advisory has also assumed that the 18% bloc of shareholders are acting in concert to maximise their value as a group, and thus, in considering the value of the minority ordinary shares we have taken the pro-rata value.

18. The individuals that prepared the Fairness Opinion did so to the best of their knowledge, acting independently and objectively.
19. PwC Advisory's compensation is not contingent on an action or event resulting from the use of the Fairness Opinion.
20. In arriving at its opinion, PwC Advisory was not authorised to solicit, and did not seek to solicit, interest from any party with respect to an acquisition, business combination or extraordinary transaction, involving the Company. PwC Advisory did not negotiate with any third parties that may express an interest in the Company.
21. PwC Advisory has not been engaged to provide and has not provided an opinion on the fairness of the process underlying the Offer.

Assumptions

The Fairness Opinion is based on several assumptions including the following, any changes to which could have a significant impact on our conclusion as stated in the Fairness Opinion:

- The Company's parent, C&W has the intent and the ability to continue to provide financial support in the foreseeable future, until the Company is able to sustain profitable operations;
- C&WJ can obtain or renew all required licenses, from all applicable government or private organisations that are relevant for this analysis. Specifically, the licences granted to the Company under the Telecommunications Act of Jamaica will be extended upon their expiry in 2030;
- The carrying value of the spectrum licences (intangible assets) on the Company's balance sheet as at 31 December 2017 represents the fair value;



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

- Tax losses incurred by the Company and its subsidiary of J\$45 billion will be able to be carried forward to offset against future profits;
- All contracts and agreements, including drafts, as outlined in the Scope of Our Work above, will be executed and enforceable in accordance with their terms and that all parties will comply with the provisions of their respective agreements;
- There have been no material changes in the operations or financial position of C&WJ from the unaudited financial statements as at 31 December 2017, unless otherwise noted herein;
- PwC Advisory's conclusions are based on the latest financial and operational information available for C&WJ at the date of the Fairness Opinion;
- The financial impact of operating synergies from the integration of C&WJ with Columbus Jamaica have been reflected in the historical and projected financial statements of the Company. These synergies would have resulted from initiatives during the period March 2015/16 which resulted in year-on-year costs savings relating to staff, property, network costs and professional fees. Further, to the best of the Company's knowledge there are no additional synergies that will arise as result of the Offer;
- The financial projections provided by management represents management best estimates of future operating results / cash flow and capital investment. In particular:
 - The projections consider the impact of the recent OUR rate determination exercise; and
 - The synergy analysis presented is management's best estimate and there are no material upsides not otherwise quantified.
- Management has made available to PwC Advisory all information they believe is relevant to the preparation of the Fairness Opinion;
- C&WJ has no material unrecorded assets or unrecorded liabilities relating to environmental concerns, unless otherwise noted herein;
- C&WJ has no material outstanding litigation or contingencies, positive or negative, unless otherwise noted herein. In particular, the merits of the pending legal action by Mr. Eric Jason Abrahams and including the particulars of the potential derivative action are uncertain;
- The surplus in the Company's defined benefit pension plan has been determined by independent and qualified actuaries on a basis consistent with previous years. Any distributable surplus on the pension plan would be shared equally between the Company and the members of the plan;
- Management has identified property with a value of J\$50m as being excess or redundant to their operations. We understand that there are no other material assets which are excess or redundant to their current operations;
- The Directors' Circular will be distributed to the shareholders in accordance with all applicable laws, and the disclosure in the Directors' Circular will be accurate, in all material respects, and will comply, in all material respects, with the requirements of all applicable laws;



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

- In preparing the Fairness Opinion, numerous assumptions have been included with respect to the industry performance, regulatory environment, general business and economic conditions and other matters, which are outside of the control of PwC Advisory of any party involved in the Offer.

Fairness Approach

In preparing the Fairness Opinion, PwC Advisory has been guided by techniques and assumptions that it considered appropriate and necessary in the circumstances. In carrying out our work, we have among other things, considered the following:

1. Analysis of the terms and conditions of the Offer as set out in the CWC CALA Circular;
2. The indicative valuation prepared by the financial advisor to the Offeror. As part of this process, we held discussions with the financial advisors to the Offeror in order to understand the assumptions, approach and methodologies applied.
3. Analysis of the financial projections in order to understand the components of the expected future cash flows and capital expenditures, in addition to other financial elements of the Company;
4. Valuation and sensitivity analyses to assess the value of the shares of the Company immediately prior to the Offer;
5. Discussions with members of the Board and Management and other advisors of C&WJ regarding our understanding of the business, operating performance, the structure of the proposed Offer and the financial projections; and
6. Market research in review of publicly available information regarding guideline public companies and precedent transactions, general economic and industry conditions.

The valuation approaches that we considered in our valuation analysis are as follows:

1. *Income Approach / Discounted cash flow ("DCF") analysis* – We considered management's cash flow forecasts and scenarios based on their expectation of the most probable outcome for the business. Management's projections include two scenarios: with and without the impact of the synergies from the operational integration with of the Company with Columbus Jamaica. Using the forecast information, we applied the DCF methodology which considers the amount, timing and relative certainty of future cash flows expected to be generated for the Company. This approach considers the long term nature of the business operations and the potential capital investment required to maintain/ grow its customer base over the long term. We also considered the sensitivity analyses of the value to changes in key underlying assumptions, including discount rates and long term growth rates.



***The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018***

2. *Market Multiples* – We obtained public company market multiples and precedent transactions involving target companies that were broadly comparable to C&WJ. We applied these multiples to the estimated maintainable EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortisation) of the Company. The estimated maintainable EBITDA was derived by considering the impact of non-recurring items, C&WJ historical track record and FY17 forecast performance.
3. *Other reasonability checks* - We assessed the reasonability of the implied multiples from the income based and market approach by considering benchmark information from:
 - Publicly available information from International Brokers “Sum of the Parts” valuation for the LiLAC Group, specifically the implied value assigned to the C&W business.
 - Available information regarding recently completed transactions relating to other companies in the C&W group for similar assets including Columbus Jamaica.
 - The market pricing of the ordinary shares including an assessment of the liquidity and trading volumes of the shares; and
 - The tangible asset backing of the Company, including fair value adjustments for pension assets and certain.

For the purpose of this Fairness Opinion, fair market value is defined as “the highest price, expressed in terms of cash equivalents, at which property would change hands between a hypothetical willing and able buyer and a hypothetical willing and able seller, acting at arm’s length in an open and unrestricted market, when neither is under compulsion to buy or sell and when both have reasonable knowledge of the relevant facts”.

The objective of the valuation analysis was to arrive at a range of value for the ordinary shares in order to compare the said value to the Offer Price. The results of our valuation analysis under both the DCF and market multiples approaches support our fairness conclusion.



*The Board of Directors
Cable & Wireless Jamaica Limited
9 January 2018*

Fairness Considerations

In considering fairness, from a financial point of view, to the minority shareholders of C&WJ, we considered various factors related to the Offer, including but not limited to:

- The Offer price is at a premium of 24% to the trading price on the day before the Offer was received;
- The implied Enterprise Value / EBITDA multiple in the Offer is very comparable to the recent acquisition multiple relating to the C&W acquisition of Columbus Communications;
- Outside of the current trading in the public market, which is marked by relative illiquidity and low volumes, the potential difficulty in finding another buyer willing to pay a premium for the entire minority block of shares given that Offeror and its affiliates already hold 82% of the share capital and have lock-up agreements for an additional 1.87%;
- Valuation and future viability of Company is at least somewhat dependent on continued financial support from the parent, C&W. If the financial support were to be discontinued, the intrinsic value of the shares of the Company could be adversely impacted. This transaction therefore provides the minority shareholders with a level of certainty in realising additional value; and
- The consideration for the Offer is payable in cash. As such there is no uncertainty with respect to the future value of the consideration.

Fairness Conclusion

Based upon and subject to the foregoing, PwC Advisory is of the opinion that, as of the date hereof, the consideration under the Offer is fair to the minority shareholders of C&WJ from a financial point of view.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Akh Tan'.

Director
PricewaterhouseCoopers Tax and Advisory Services Limited

AKJ:WBB:FSH:ccbkc



The Board of Directors
Cable & Wireless Jamaica Limited
2-6 Carlton Crescent,
Kingston 10,
Jamaica

11 January 2018

Dear Sirs

We hereby consent to the references in the Directors' Circular dated 12 January 2018 ("the Directors' Circular") to our firm name and to our Fairness Opinion dated 9 January 2018 (the "Fairness Opinion") which we prepared for the Board of Directors of Cable & Wireless Jamaica Limited ("C&WJ").

We hereby also consent to the inclusion of the text of the Fairness Opinion attached as an Appendix to the Directors' Circular.

In providing this consent, as indicated in the Fairness Opinion, we do not intend that any party other than the Board of Directors of C&WJ shall rely upon the Fairness Opinion.

Sincerely

A handwritten signature in black ink, appearing to read "Akh Tan".

AKJ:WBB:FSH:ccbk

Enclosure

PricewaterhouseCoopers Tax and Advisory Services Limited, Scotiabank Centre, Duke Street, Box 372, Kingston, Jamaica
T: (876) 922 6230, F: (876) 922 7581, www.pwc.com/jm

Secretary: PwC Corporate Services (Jamaica) Limited