



Handmade Specialities

ANNEXURE 7B

The financial details of the Transferor Company for the previous 3 years as per the audited statement of accounts:

Name of the Company: Daily Bread Gourmet Foods (India) Private Limited

(Rs. in Crores)

	For Nine- Months ended 31 st December, 2015 (Audited)	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	31 st Dec 15	2014-15	2013-14	2012-13
Equity Paid up Capital	27.67	27.67	22.67	20.67
Reserves and surplus	0.45	0.45	0.45	0.45
Carry forward losses	(27.12)	(26.00)	(22.36)	(19.06)
Net Worth*	1.01	2.12	0.77	2.06
Miscellaneous Expenditure	-	-	-	-
Secured Loans	-	-	-	-
Unsecured Loans	-	-	0.70	2.29
Fixed Assets	2.76	3.74	5.74	6.84
Income from Operations	8.49	15.75	19.94	23.06
Total Income	9.18	15.82	20.09	23.30
Total Expenditure	10.29	19.34	23.39	25.97
Profit before Tax	(1.12)	(3.51)	(3.30)	(2.67)
Profit after Tax	(1.12)	(3.51)	(3.30)	(2.67)
Cash profit	(0.13)	(1.97)	(2.04)	(1.29)
EPS	(0.16)	(0.51)	(0.64)	(0.52)
Book value per share	0.15	0.31	0.15	0.40

Notes:

- Reserves and Surplus includes P&L, General Reserves, Capital Redemption Reserves, Securities Premium, Statutory Reserves and Employee Stock Option Outstanding
- Total Income includes Other Income and Exceptional income
- Cash Profit = PAT - Deferred Tax Asset + Deferred Tax Liability + Depreciation
- EPS = Basic EPS
- Book Value / share = Net worth / No of Equity Shares

* Net worth = Equity capital+ All reserves



DAILY BREAD GOURMET FOODS INDIA PVT. LTD.
(A SUBSIDIARY OF BRITANNIA INDUSTRIES LTD.)

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