

## Report of Independent Auditors

Board of Directors of Tata Coffee Limited  
and  
N.M. Rajji & Co. and SNB Associates

We have audited the accompanying Tata Coffee Limited ("Tata Coffee") special-purpose standard forms (the "standard forms") for Consolidated Coffee, Inc. and its subsidiaries Eight O'clock Holding Company and Eight O'clock Coffee Company (the "Company") expressed in US Dollars and Indian Rupees as of and for the year ended March 31, 2013. These standard forms are the responsibility of the Company's management. Our responsibility is to express an opinion on these standard forms based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and International Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the standard forms are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the standard forms. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial information on the standard forms. We believe that our audit provides a reasonable basis for our opinion.

The accompanying standard forms have been prepared solely to enable Tata Coffee to prepare consolidated financial statements and not to report on the Company as a separate entity. Accordingly, the standard forms are not intended to present fairly the financial position of the Company as of March 31, 2013, or the results of its operations or its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") or Indian GAAP because of:

1. Omission of a description of significant accounting policies.
2. Omission of information relative to:
  - (a) Cash flows
  - (b) Deferred financing costs
  - (c) Terms and conditions of long-term debt
  - (d) Debt refinancing transaction
  - (e) Equity method investments
  - (f) Financial instruments
  - (g) Fair value measurements
  - (h) Commitments and contingencies
  - (i) Leases
  - (j) Income taxes



Employee benefit and long-term incentive plans

(l) Related party transactions

3. Adjustments made to the standard forms as instructed by Tata Coffee for the following:
  - (a) Adjustment to eliminate the fair value, accumulated other comprehensive income, and related deferred tax effect associated with outstanding coffee futures at March 31, 2013.
  - (b) Adjustment to reclassify realized net losses on settled coffee futures recorded in accumulated other comprehensive income for U.S. GAAP purposes at March 31, 2013 to deferred loss on coffee futures in the standard forms.
  - (c) Adjustments made to goodwill and established revaluation reserves related to purchase accounting, including the adjustment in the current year to correct the cumulative impact of the adjustment made in prior years.
4. Nature of the components of cost of goods sold in the standard forms.
5. Inclusion of dividends declared within the profit and loss statement rather than the equity section of the balance sheet.
6. The foreign exchange rate used in translation of shareholder's equity accounts from US Dollars to Indian Rupees is the exchange rate at March 31, 2013 rather than the average rate for the period for the change in retained earnings and historical rates for other equity balances.

However, in our opinion, the accompanying standard forms for the Company as of March 31, 2013 and for the year then ended have been prepared, in all material respects, to give the information required to be shown in accordance with the Tata Coffee instructions.

This report is intended solely for the use of Tata Coffee Limited Group management, N.M. Raiji & Co. and SNB Associates in connection with the audit of the consolidated financial statements of Tata Coffee and should not be used for any other purpose.

*PricewaterhouseCoopers LLP*

Florham Park, NJ  
USA  
May 3, 2013

<b>ACTUAL - Actual</b>
<b>Core Input</b>
<b>No Flow</b>
<b>No Function</b>
<b>No Intercompany</b>
<b>E1008 - Coffee Inc.</b>
<b>No Scope</b>
<b>12 Mar 2013</b>
<b>Year To Date</b>

	Local Currency	Indian Rupees
A200010 - Share Capital	59,900	3,252,660
	59,900	3,252,660
A200040 - Capital reserve		
A200070 - Capital subsidy reserve		
A200100 - Capital redemption reserve		
A200130 - Revaluation reserve	7,255	393,957
A200160 - Contingency reserve		
A200190 - Debenture redemption reserve		
A200220 - Amalgamation reserves		
A200250 - Securities premium account		
A200280 - Foreign currency translation reserve		
A200310 - Hedging reserve		
A200340 - General reserve		
A200370 - Profit & loss reserve	20,625	1,119,968
A200400 - Actuarial gain/(loss) reserve		
	27,880	1,513,926
<b>A200460 - Total Shareholders Funds</b>	<b>87,780</b>	<b>4,766,585</b>
A200490 - Minority Interest		
	87,780	4,766,585
A200550 - Debentures - Secured Non current		
A200580 - Term Loans - Secured Non current	97,500	5,294,396
A200610 - Working Capital Loans - Secured - Non current		
A200640 - Inter Company secured loan non-current		
	97,500	5,294,396
A200700 - Term Loans - Unsecured Non current		
A200730 - Other Loans - Unsecured Non current		
A200760 - Inter company unsecured loans - non current	30,000	1,629,045
	30,000	1,629,045
	127,500	6,923,441
A200850 - Deferred tax Liabilities - Depreciation	2,545	138,197
A200880 - Deferred tax Liabilities - Other	(2,836)	(153,999)
A200910 - Deferred tax liability - Intangibles	18,486	1,003,817
	18,195	988,016
A200970 - Deferred tax Assets - Provision for doubtful debts	(27)	(1,466)
A201000 - Deferred tax Assets - Employee benefits	(992)	(53,867)
A201030 - Deferred Assets - Business trade losses		
A201060 - Deferred tax Assets - Intangibles		
A201090 - Deferred tax Assets - Other assets	(954)	(51,804)
	(1,973)	(107,137)
	16,222	880,879
A201180 - Premium on redemption of debentures		
A201210 - Other long term liabilities	850	46,156
A201220 - InterCompany Funding Long term payable		
	850	46,156
A201270 - Long term provisions retirement benefits		
A201300 - Other long term provisions		
	144,572	7,850,476
A201390 - Working Cap Loans secured current		
A201420 - Inter co loans secured current		
A201450 - Term Loans secured current		
A201510 - Other Loans unsecured current		
A201540 - Inter Co loans unsecured current	18,366	997,301
	18,366	997,301
	18,366	997,301
A201630 - Trade Creditors	6,805	369,522
A201660 - Inter company trade creditors	111	6,027
	6,916	375,549
A201720 - Current Maturity of long term loans - External	2,500	135,754
A201750 - Unpaid Dividends		
A201780 - Interest Accrued not due	34	1,846
A201810 - Accrued Liabilities	9,652	524,118
A201840 - Unpaid Matured Deposits		
A201870 - Proposed Dividend/ddt to Minority Interest		
A201900 - Security Deposits		
A201930 - Payroll taxes		
A201960 - VAT Payable		
A201990 - Inter Co Loans & Advan Payable		
A202020 - Inter Co Interest Payable	206	11,186
A202050 - Inter company Funding balances payable	1,763	95,734
A202080 - Other Current Liabilities		
A202110 - Current Maturity of Inter company long term loans		
	14,155	768,638
A202170 - Current provisions retirement benefits		
A202200 - Company Taxation	2,748	149,221
A202230 - Proposed Dividends		
A202260 - Tax on Proposed Dividends		
A202290 - Other current provisions		
<b>A202320 - Total Short term provisions</b>	<b>2,748</b>	<b>149,221</b>
	42,185	2,290,709
	274,537	14,907,770
A202410 - Land - Cost		
A202440 - Land - Depreciation		
A202500 - Building - Cost	3,062	166,271
A202530 - Building - Depreciation	(1,265)	(68,691)
	1,797	97,580
A202590 - Plant & Equipment - Cost	19,608	1,064,744
A202620 - Plant & Equipment - Depreciation	(12,342)	(670,189)
	7,266	394,555
A202680 - Office Equipment - Cost	223	12,109
A202710 - Office Equipment - Depreciation	(195)	(10,589)
	28	1,520
A202770 - Motor Vehicles - Cost		
A202800 - Motor Vehicles- Depreciation		

A202860 - Fixtures & Fittings - Cost	835	45,342
A202890 - Fixtures & Fittings - Depreciation	(364)	(19,766)
A202920 - Fixtures & Fittings - NBV	471	25,576
A202950 - Computers - Cost	766	41,595
A202980 - Computers - Depreciation	(665)	(36,110)
A203010 - Computers - NBV	101	5,484
A203040 - Estate Land - Cost		
A203070 - Estate Land - Depreciation		
A203100 - Estate Land - NBV		
A203130 - Bridges - Cost		
A203160 - Bridges - Depreciation		
A203190 - Bridges NBV		
A203220 - Total Tangible Assets	9,663	524,715
A203250 - Goodwill - Cost	183,011	9,937,771
A203280 - Goodwill - Amortisation	(7,600)	(412,691)
A203310 - Goodwill - NBV	175,411	9,525,080
A203340 - Capitalised Software - Cost	1,492	81,018
A203370 - Capitalised Software - Depreciation	(1,454)	(78,954)
A203400 - Capitalised Software - NBV	38	2,063
A203430 - Brands & Trademarks - Cost	40,000	2,172,060
A203460 - Brands & Trademarks - Amortisation	(10,667)	(579,234)
A203490 - Brands & Trademarks - NBV	29,333	1,592,826
A203520 - Copyrights & Patents - Cost		
A203550 - Copyrights & Patents - Amortisation		
A203580 - Copyrights & Patents - NBV		
A203610 - Non-Compete fees - Cost		
A203640 - Non-Compete fees - Amortisation		
A203670 - Non-Compete fees - NBV		
A203700 - Total Intangibles	204,782	11,119,969
A203730 - Capital work in Progress - Tangibles	2,510	136,297
A203760 - Capital work in progress - Intangibles		
A203790 - Total Fixed Assets	216,955	11,780,981
A204120 - Other than trade Invs Quoted Non current		
A204150 - Other than trade Invs Unquoted Non current		
A204180 - Total other than trade Unquoted Non current		
A204030 - Trade & Quoted Invs Non Current		
A204060 - Trade & Unquoted Invs Non current		
A204090 - Total trade Invs Non current		
A203880 - Investment in Associates - Shares	22,366	1,214,507
A203910 - Investment in Associates - Loans		
A203940 - Investment in Associates - Profits	(1,564)	(84,928)
A203970 - Total Investment in Associates	20,802	1,129,580
A203820 - Investment in subsidiaries - Shares		
A203850 - Investment in subsidiaries - Loans		
A204000 - Investment in Joint Ventures - Shares		
A204010 - Investment in Joint Ventures - Loans		
A204020 - Investment in Joint Ventures - Profits (UK Gaap)		
A204025 - Total Investment in Joint Ventures		
A204210 - Total Non Current Investments	20,802	1,129,580
A204390 - Total Investments	20,802	1,129,580
A204455 - Long term loans - Secured		
A204460 - Long term loans - Unsecured		
A204480 - ICD - Secured Long Term		
A204510 - ICD - Unsecured Long Term		
A204540 - Capital Advances Long Term		
A204450 - Inter Co current maturity of long term Corporate deposits		
A204420 - Inter Co long term Corporate deposits - Secured		
A204430 - Inter Co long term Corporate deposits - Unsecured		
A204570 - Total Loans Long Term		
A204600 - Advances Considered good Long Term		
A204630 - Advances Considered good - Secured Long Term		
A204660 - Advances Considered Doubtful Long Term		
A204690 - Sub Total Advances		
A204720 - Provision doubtful advanc Long Term		
A204750 - Total External advances Long Term		
A204780 - Total Advances Long Term		
A204810 - Deposits Considered good - Unsec Long Term		
A204840 - Deposits Considered good - Secured Long Term		
A204870 - Deposits Considered Doubtful Long Term		
A204900 - Sub Total Deposits		
A204930 - Provision doubtful deposits Long Term		
A204960 - Total Deposits Long Term		
A204990 - Total Security Deposits Long Term		
A205020 - Total Deps & sec Deposits Long Term		
A205050 - MAT Credit Entitlement Long Term		
A205080 - Balance Escrow Account Long Term		
A205110 - Balance Excise Authorities Long Term		
A205140 - Inter company Funding balances receivable		
A205170 - Bank Deposits Maturing > 1Yr		
A205200 - Amounts due from APPL		
A205230 - Total Loans and Advances Long Term		
A205260 - Other Non current assets		
A205290 - Total Non-Current Assets	237,757	12,910,561
A205320 - Stores & Spare Parts - Gross		
A205325 - Stores & Spare Parts - Provisions		
A205330 - Stores & Spare Parts - Net		
A205380 - Raw materials - Tea In transit		
A205410 - Raw materials - Gross		
A205415 - Raw materials - Tea Other - Provisions		
A205420 - Raw materials - Tea - Net		
A205440 - Raw materials - Coffee - Intransit		
A205470 - Raw materials - Coffee - Gross	2,407	130,704
A205475 - Raw materials - Coffee - Others - Provisions	(593)	(32,201)
A205480 - Raw materials - Coffee - Net	1,814	98,503
A205500 - Raw materials - Others - Intransit		
A205530 - Raw materials - Others - Gross		
A205535 - Raw materials - Others - Provisions		
A205540 - Raw materials - Others - Net		
A205545 - Inter Company Raw Material Stocks		
A205350 - Packing Materials - Gross	630	34,210
A205355 - Packing Materials - Provisions	(86)	(4,670)
A205360 - Packing Materials - Net	544	29,540
A205560 - Total Raw Materials	2,358	128,043
A205590 - Finished goods - Tea - Gross		
A205595 - Finished goods - Tea - Provisions		
A205600 - Finished goods - Tea - Net		
A205620 - Finished goods - Coffee - Gross	15,147	822,505
A205625 - Finished goods - Coffee - Provisions	(2,995)	(162,633)
A205630 - Finished goods - Coffee - Net	12,152	659,872

A205650 - Finished goods - Pepper - Gross		
A205655 - Finished goods - Pepper Provisions		
A205660 - Finished goods - Pepper Net		
A205680 - Finished goods - Cardamom - Gross		
A205685 - Finished goods - Cardamom Provisions		
A205670 - Finished goods - Cardamom Net		
A205710 - Finished goods - Spices & Other - Gross		
A205720 - Finished goods - Spices & Other Provisions		
A205730 - Finished goods - Spices & Other Net		
A205740 - Finished goods - Veneer/Plywood - Gross		
A205745 - Finished goods - Veneer/Plywood Provisions		
A205747 - Finished goods - Veneer/Plywood Net		
A205750 - Finished Goods - Others - Goods		
A205755 - Finished goods - Others - Provisions		
A205760 - Finished goods -Other - Net		
A205770 - Finished goods - Mineral Water - Gross		
A205775 - Finished goods - Mineral Water - Provisions		
A205780 - Finished goods - Mineral Water - Net		
A205800 - Finished goods - Other Items - Gross		
A205805 - Finished goods - Other Items - Provisions		
A205810 - Finished goods - Other Items - Net		
A205830 - Trading Goods - Tea - Gross		
A205835 - Trading Goods - Tea - Provisions		
A205840 - Trading Goods - Tea - Net		
A205860 - Trading Goods - Coffee - Gross		
A205865 - Trading Goods - Coffee - Provisions		
A205870 - Trading Goods - Coffee - Net		
A205890 - Trading Goods - Mineral Water - Gross		
A205895 - Trading Goods - Mineral Water - Provisions		
A205900 - Trading Goods - Mineral Water - Net		
A205920 - Trading Goods - Others - Gross		
A205925 - Trading Goods - Others - Provisions		
A205930 - Trading Goods - Others - Net		
A205935 - Inter Company Finished Goods Stocks		
A205950 - Total Finished Goods	12,152	659,872
A205980 - Work in Progress-Tea		
A206010 - Work in Progress-Coffee		
A206040 - Work in Progress-Others		
A206070 - Total Work in Progress		
A206100 - Total Stocks	14,510	787,915
A206130 - Trade Debtors - Secured		
A206160 - Trade Debtors - Unsecured	13,627	739,966
A206190 - Inter company trade debtors	39	2,118
A206220 - Gross trade debtors	13,666	742,084
A206250 - Provisions for doubtful trade debtors	(71)	(3,855)
A206280 - Net Trade Debtors	13,595	738,229
A206310 - Net Sundry Debtors	13,595	738,229
A206340 - Cash in hand	1	54
A206370 - Cheques/drafts in hand		
A206400 - Balance with Bank	5,753	312,397
A206430 - Unclaimed Dividends		
A206460 - Bank Deposits Maturing < 3 M		
A206490 - Total cash & cash equivalent	5,754	312,451
A206520 - Bank Deposits Maturing >3 M<1 Year		
A206525 - Bank Deposits Maturing >1 Year		
A206550 - Total Cash and Bank	5,754	312,451
A204240 - Mutual funds - quoted		
A204270 - Mutual funds - unquoted		
A204300 - Other current investments - quoted		
A204330 - Other current investments - unquoted		
A204360 - Total Current Investments		
A206585 - Short term deposits - Secured		
A206590 - Short term deposits - Unsecured		
A206640 - Inter Corporate deposits- Secured Short Term		
A206670 - Inter Corporate deposits - Unsecured Short Term		
A206580 - Inter Co short term deposits- Secured		
A206610 - Inter Co short term deposits- Unsecured		
A206700 - Total Loans Short Term		
A206730 - Advances Considered good Unsecured Short Term	1,998	108,494
A206760 - Advances Considered good - Secured Short Term		
A206790 - Advances Considered Doubtful Short Term		
A206820 - Sub Total Advances	1,998	108,494
A206850 - Provision doubtful advances Short Term		
A206880 - Total External advances Short Term	1,998	108,494
A206910 - Inter Company Advances Short Term		
A206920 - Inter Company Funding short term receivable		
A206940 - Total Advances Short Term	1,998	108,494
A206970 - Deposits Considered good - Unsecured Short Term	529	28,725
A207000 - Deposits Considered good - Secured Short Term		
A207030 - Deposits Considered Doubtful Short Term		
A207060 - Sub Total Deposits	529	28,725
A207090 - Provision doubtful deposits Short Term		
A207120 - Total Deposits Short Term	529	28,725
A207150 - Prepayments	190	10,317
A207180 - VAT Receivable		
A207210 - MAT Credit Entitlement Short Term		
A207240 - Balance in Escrow account Short Term		
A207270 - Balance with Excise Authorities Short Term		
A207275 - Other current Assets	565	30,680
A207300 - Other short term loans & advances	755	40,998
A207330 - Total Loans and Advances - Short Term	3,282	178,218
A207360 - Other accrued Income	(361)	(19,603)
A207390 - Dividends Accrued		
A207420 - Interest Accrued		
A207450 - Inter Co Interest Receivable		
A207480 - Total Other Current Assets	(361)	(19,603)
A207510 - Total Current Assets	36,780	1,997,209
A207540 - Deferred revenue expenditure		
A207570 - Total Assets	274,537	14,907,770
A209999 - Total Balance Sheet	-	-

Actual
Core Input
No Flow
No Function
No Intercompany
E1008 - Coffee Inc.
No Scope

	LC - Local Currency 12 Mar 2013 YTD - Year To Date	INR - Indian Rupees 12 Mar 2013 YTD - Year To Date
A100010 - Gross Sales - Products	227,418	12,322,403
A100040 - Gross Sales -Trading Goods		
<b>A100070 - Total External gross sales</b>	<b>227,418</b>	<b>12,322,403</b>
A100100 - Inter Company Sales	3,450	186,830
<b>A100130 - Total Gross Sales</b>	<b>230,868</b>	<b>12,509,232</b>
A100160 - Account bonuses		
A100190 - Overrides/billbacks		
A100220 - Rebates		
A100250 - Off invoice case discounts	(28,218)	(1,506,561)
A100280 - Full pallet/load deals		
A100310 - Prompt payment allowance		4,056
A100340 - Allowances/returns	(2,299)	(122,667)
A100370 - Price adjustments/cuts		
A100400 - Other Deductions	1	(22,389)
<b>A100430 - Total Discounts</b>	<b>(30,516)</b>	<b>(1,647,561)</b>
<b>A100460 - Net Sales</b>	<b>200,352</b>	<b>10,861,671</b>
<b>A100520 - Total Sales</b>	<b>200,352</b>	<b>10,861,671</b>
A100550 - External Services rendered		
A100580 - Inter Company Services rendered	248	13,430
<b>A100610 - Total Sales &amp; Service</b>	<b>200,600</b>	<b>10,875,102</b>
A100640 - Inter Company Royalties receivable		
A100670 - Export Incentives		
A100700 - Liabilities no longer required written back		
A100730 - Provision for Doubtful debt Write back		
A100760 - External Royalty income	2,240	120,834
A100790 - Licensing Income		
A100820 - On-line shop sales		
A100850 - Scrap sales		
A100880 - Subsidies		
A100910 - Other Operating Income	5	862
<b>A100940 - Other operating Revenues</b>	<b>2,245</b>	<b>121,695</b>
A100490 - Excise Duty		
<b>A100970 - Revenue from Operations</b>	<b>202,845</b>	<b>10,996,797</b>
A101000 - Dividends from long term investments		
A101030 - Dividend - Inter Company received		
A101060 - Dividends from current investments		
A101090 - Dividends received from Associates		
<b>A101120 - Total Dividend Income</b>		
A101150 - Interest income on Inter company loans/deposits		
A101180 - Interest income on investments in debentures		
A101210 - Interest income on Inter corporate Deposits (external)		
A101240 - Interest - Other		
<b>A101270 - Total Interest Income</b>		
A101300 - Profit on sale of current investments		
A101330 - Profit on sale of long term investments		
A101360 - (Loss) on sale of Current Investments		
A101390 - (Loss) on sale of long term investments		
A101420 - Diminution in value of Long term Investments		
A101450 - Diminution in value of current Investments		
<b>A101480 - Total Gain/(loss) sale of Investments</b>		
A101510 - Rent received		
A101540 - Profit on sale of Fixed assets		
A101570 - Other non operating income		
<b>A101600 - Total Non Operating Income</b>		
<b>A101630 - Total Other Income</b>		
<b>A101660 - Total Revenue</b>	<b>202,845</b>	<b>10,996,797</b>
A101690 - Bought in goods - Tea at standard costs		
A101695 - Bought in goods of Tea variances to standards		
A101697 - Bought in goods of Tea - Options, futures & FX		
A101720 - Bought in goods - Coffee at standard costs		
A101725 - Bought in goods of coffee variances to standard		
A101727 - Bought in goods of coffee - Options, futures & FX		
A101750 - Other Trading Goods at standard costs		
A101755 - Other trading goods variances to standard		
A101757 - Other trading good - Options, futures & FX		
<b>A101780 - Total Bought in goods</b>		
A101810 - Raw materials consumed Tea at standard costs		
A101815 - Raw materials consumed Tea variances to standards		
A101820 - Raw materials consumed Tea - options,futures & FX		
A101840 - Raw materials Consumed Coffee at standard costs	(89,784)	(4,866,971)
A101845 - Raw materials consumed Coffee variances to standards	9,665	521,792
A101850 - Raw materials consumed Coffee - options ,futures & FX	(1,361)	(72,403)
A101870 - Raw materials Consumed Other at standard costs		
A101875 - Raw materials Consumed Other variances to standards	(2,713)	(148,352)
A101900 - Consumption of packing Materials at standard costs	(9,052)	(490,167)
A101905 - Consumption of packing Materials variances to standard	599	31,888
<b>A101930 - Total raw materials Consumed</b>	<b>(92,646)</b>	<b>(5,024,214)</b>
A101960 - (Accretion)/(Decreation) to Finished goods & WIP stocks	(2,871)	(150,405)
A101990 - Inter company Purchases		
A101970 - Variable Manufacturing	(316)	(14,822)
<b>A102020 - Total Material Costs</b>	<b>(95,833)</b>	<b>(5,189,441)</b>
A102050 - In/On Pack consumer promotions		
A102080 - Money off consumer promotions (FRS 5)		
A102110 - Multibuys consumer promotions (FRS 5)		
A102140 - Free product consumer promotion		
A102170 - Coupon Other consumer promotion		
A102200 - Coupon Redemption consumer promotion (FRS 5)	(2,814)	(150,281)
A102230 - Off Pack consumer promotions		
A102260 - Consumer Samples		
A102290 - Other consumer promotions	(392)	(22,750)

	LC - Local Currency	INR - Indian Rupees
<b>A102320 - Consumer promotions</b>	(3,206)	(173,032)
A102350 - Advertising Allowance		
A102380 - Listing/Slotting fees	(543)	(28,949)
A102410 - Money Off (FRS 5 adjustment)	(27,127)	(1,448,925)
A102440 - Other trade promotions		(28,378)
A102470 - Broker Payments (FRS 5)		
A102475 - Early settlement allowance (FRS 5)	(4,080)	(221,809)
<b>A102500 - Trade Promotions</b>	<b>(31,750)</b>	<b>(1,728,061)</b>
A102530 - Commission paid to Brokers	(2,421)	(129,153)
A102560 - Other commissions		
<b>A102590 - Commission on sales</b>	<b>(2,421)</b>	<b>(129,153)</b>
A102620 - T.V Spot/ Time		(11,920)
A102650 - T.V Production		
A102680 - Radio Production	(674)	(35,903)
A102710 - Radio Time	(5,684)	(303,076)
A102740 - Press Production		
A102770 - Press Space		
A102800 - Agency Fees		
A102830 - Internet/Web based media		
A102860 - Poster Production		
A102890 - Poster Space		
A102920 - Internet/Website Production		
<b>A102950 - Advertising</b>	<b>(6,358)</b>	<b>(350,899)</b>
<b>A102980 - Total A&amp;P expenses</b>	<b>(43,735)</b>	<b>(2,381,145)</b>
A103670 - Interest on bank borrowings		(3,703)
A103700 - Foreign exchange gain/(loss) on borrowings - Realised		
A103705 - Foreign exchange gain/(loss) on borrowings - Unrealised		
A103730 - Issue costs for loans taken	(587)	(31,853)
A103760 - Commitment Fees		
A103790 - Inter Company Interest Expense	(3,577)	(193,608)
A103820 - Interest on debentures		
A103850 - Interest on Term loans	(4,724)	(252,136)
A103880 - Other interest	(43)	(2,292)
A103910 - Interest on Finance leases		
A103940 - Interest Allocation		
A103950 - Share of JV Interest paid/(Received) (UK Gaap)		
<b>A103970 - Total Finance costs</b>	<b>(8,931)</b>	<b>(483,592)</b>
A103010 - Basic Salaries and Wages	(9,275)	(503,388)
A103015 - Direct labour costs at standard (for manuf units only)	(4,531)	(248,293)
A103020 - Direct labour costs at variances, standard (for manuf units)		
A103040 - Bonus/commission	(2,099)	(111,944)
A103070 - Overtime	(403)	(20,979)
A103100 - Payroll Taxes	(666)	(35,262)
A103130 - Temp staff costs	(148)	(7,943)
A103160 - Holiday Pay		98
A103190 - Others payroll costs	(177)	(9,528)
<b>A103220 - Salaries and wages</b>	<b>(17,299)</b>	<b>(937,240)</b>
A103430 - Staff Welfare - Defined Contributions	(91)	(4,873)
A103460 - Staff Welfare - Defined Benefits	(12)	(639)
A103490 - Relocation costs	13	692
A103520 - Secondment expenses		
A103550 - Health & Medical costs	(934)	(48,870)
A103580 - Company Car Lease	(8)	(427)
<b>A103610 - Total Benefit in kind</b>	<b>(1,032)</b>	<b>(54,117)</b>
A103250 - Employee Awards	(1)	(54)
A103280 - Long Service Awards		
A103310 - Other Staff welfare	(45)	(2,525)
<b>A103340 - Total Staff Welfare</b>	<b>(46)</b>	<b>(2,579)</b>
A103370 - Contribution to pension funds - Defined Contributions	(376)	(21,484)
A103400 - Contribution to pension funds - Defined Benefits		
<b>A103640 - Total employee benefits</b>	<b>(18,753)</b>	<b>(1,015,420)</b>
A104000 - Depreciation - Land		(3,720)
A104030 - Depreciation - Building	(237)	(12,652)
A104060 - Depreciation - Plant & Equipment	(1,745)	(93,131)
A104090 - Depreciation - Office Equipment	(29)	(1,549)
A104120 - Depreciation - Motor Vehicles		
A104150 - Depreciation - Fixtures & Fittings	(84)	(4,484)
A104180 - Depreciation - Computers	(61)	(3,257)
A104210 - Depreciation - Estate Land		
A104240 - Depreciation - Bridges		
<b>A104270 - Total Depreciation</b>	<b>(2,156)</b>	<b>(118,792)</b>
A104300 - Amortisation - Non compete fees		
A104330 - Amortisation - Capitalised Software	(160)	(8,522)
A104360 - Amortisation - Intangibles under constructions		
A104390 - Amortisation - Brands		
A104420 - Amortisation - Trademarks	(1,600)	(86,178)
A104450 - Amortisation - Intellectual property rights		
A104480 - Amortisation of Goodwill	(1,140)	(60,856)
A104510 - Impairment of Goodwill		
<b>A104540 - Total Amortisation</b>	<b>(2,900)</b>	<b>(155,556)</b>
A104545 - Depn recouped from Revaluation Reserve	437	23,757
<b>A104570 - Total Depreciation and Amortisation</b>	<b>(4,619)</b>	<b>(250,591)</b>
A104900 - Insurance -Property		
A104930 - Insurance - Transit		
A104960 - Insurance - Product related		
A104990 - Insurance - Liability policy		
A105020 - Insurance - Directors & Officers Policy		
A105050 - Insurance - Others	(480)	(26,677)
A105080 - Insurance - Debtors		
<b>A105110 - Total Insurance Costs</b>	<b>(480)</b>	<b>(26,677)</b>
A104600 - Manufacturing,contract packing,cultivation & Plucking		
A104630 - Consumption of stores & spare Parts	(899)	(48,110)
A104635 - Storage & Handling	(1,699)	(90,688)
A104660 - Power and Fuel	(876)	(47,464)
A104690 - Repairs and maintenance plant & Machinery	(131)	(7,746)
A104720 - Repairs and maintenance to Buildings	(391)	(21,445)
A104750 - General Repairs and maintenance	(530)	(28,878)
A104780 - Rent	(1,110)	(60,887)
A104810 - Rates & Taxes	(173)	(9,358)
A104840 - Freight In	(753)	(44,196)
A104870 - Freight out (Finished goods)	(3,193)	(170,152)
A105140 - Provision for Doubtful Debts	40	2,175
A105170 - Provision for Doubtful advances		
A105200 - Loss on sale of Fixed Assets	(152)	(8,453)
A105230 - Debt and Advances written off		
A105770 - Statutory Audit fees		

	LC - Local Currency	INR - Indian Rupees
A105800 - Tax Audit		
A105830 - Other Audit fees	(591)	(32,037)
A105860 - Reimbursement to Auditors		
<b>A105890 - Total Statutory audit Fees</b>	<b>(591)</b>	<b>(32,037)</b>
A105440 - Domestic travel		
A105470 - Domestic hotels & subsistence		
A105500 - Other travel costs	(609)	(33,281)
A105530 - Overseas Travel		
A105560 - Overseas hotels & subsistence		
<b>A105590 - Travel Expenses</b>	<b>(609)</b>	<b>(33,281)</b>
A105260 - Market research	(1,200)	(64,396)
A105290 - Key Accounts/Institutional		
A105320 - Other selling expenses	(1,018)	(53,295)
<b>A105350 - Selling Expense</b>	<b>(2,218)</b>	<b>(117,692)</b>
A106760 - Professional fees - Corporate Tax compliance		
A106730 - Professional fees - M&A		
A106580 - Professional Fees - Employee Tax		
A106610 - Professional fees - Business development		
A106640 - Professional fees - IT Consultancy	(283)	(15,109)
A106670 - Professional fees - Other	(758)	(41,482)
A106700 - Professional fees - Corporate Tax planning		
<b>A106790 - Total Professional fees</b>	<b>(1,041)</b>	<b>(56,591)</b>
A105380 - Legal Fees	(215)	(11,636)
A105410 - Trading Exchange (Gain)/Loss - Unrealised		
A106550 - Trading Exchange (Gain)/Loss - realised		
A105620 - Charitable Donations	(10)	(542)
A105650 - Political Donations		
A105680 - Inter Company royalty Paid		
A105710 - Training	(256)	(13,727)
A105740 - Inter unit Services expenses	6,825	369,665
A105920 - Brand Equity	25	1,155
A105950 - IT Consumable	(14)	(750)
A105980 - Utilities - Gas,Electricity & Water		
A106010 - Telephones & Mobile phones	(141)	(7,530)
A106040 - Postage, printing & stationery	(237)	(12,668)
A106070 - Entertaining - Clients/suppliers	(126)	(6,706)
A106100 - Entertaining - Staff	(47)	(2,514)
A106130 - Vehicle maintenance	(44)	(2,355)
A106160 - Bank charges	(35)	(1,865)
A106190 - Professional membership fees		
A106220 - License & trademark charges	(3)	(162)
A106250 - Research & development		130
A106280 - Contract Services	(100)	(5,339)
A106310 - Market & trade development costs	(458)	(24,424)
A106340 - Retainer fees		
A106370 - Recruitment costs	(142)	(7,599)
A106400 - Operating lease rentals	(55)	(2,932)
A106430 - Data communication charges	(69)	(3,683)
A106490 - Patent & copyright charges		
A106520 - Non Exec Director fees		
A106460 - Other Expenses	(172)	(10,357)
<b>A106820 - Total Misc Expenses</b>	<b>267</b>	<b>16,561</b>
<b>A106850 - Total Other Expenses</b>	<b>(10,080)</b>	<b>(545,319)</b>
<b>A106880 - Total expenditure</b>	<b>(181,951)</b>	<b>(9,865,508)</b>
<b>A106910 - Net Income/Exp</b>	<b>20,894</b>	<b>1,131,290</b>
A107330 - Transfer price adjustment - recovery		
A106940 - Manufacturing Overheads allocated from overheads fixed	10,044	555,110
A106970 - Manufacturing Overheads allocated from overheads variable		
A107000 - Manufacturing overheads recovery fixed		
A107030 - Manufacturing overheads recovery variable		
A107060 - Manufacturing Overheads allocated to cost of sales fixed	(10,021)	(553,843)
A107090 - Manufacturing Overheads allocated to cost of sales variable		
A107120 - Statutory Charge/(recovery) - Cochin		
A107150 - Group Statutory allocation/(recovery)	(1,625)	(89,177)
A107180 - Global supply & support allocations		
A107210 - Global supply & support recovery		
A107240 - Prime cost allocations/(recovery)		
A107270 - Inter-regional allocations/(recoveries)		
A107300 - Transfer price adjustment - Charge		
<b>A107360 - Net Group Allocations</b>	<b>(1,602)</b>	<b>(87,910)</b>
<b>A107390 - Profit before exceptional items</b>	<b>19,292</b>	<b>1,043,379</b>
A107630 - Business restructuring - Other costs		
A107420 - Interest on loans for Acquisitions		
A107450 - Business restructuring - redundancy		
A107480 - Exceptional FX (gain)/loss		
A107510 - Exceptional debt refinancing costs		
A107540 - Exceptional Employee Separation Scheme		
A107570 - Profit/loss on sale Long Term Investments		
A107600 - Other exceptional items	(532)	(28,992)
<b>A107660 - Total Exceptional Items</b>	<b>(532)</b>	<b>(28,992)</b>
<b>A107690 - Profit before Taxation</b>	<b>18,760</b>	<b>1,014,387</b>
A107870 - Withholding tax		
A107810 - Income tax	(4,658)	(251,276)
A107840 - Adjustment in respect of prior years		
A107850 - Share of JV Tax (UK Gaap)		
<b>A107900 - Total Current Tax</b>	<b>(4,658)</b>	<b>(251,276)</b>
A107720 - Deferred tax - Liability	2,835	154,244
A107750 - Deferred tax - Assets	(3,006)	(163,421)
<b>A107780 - Total deferred tax</b>	<b>(171)</b>	<b>(9,177)</b>
<b>A107930 - Total Tax</b>	<b>(4,829)</b>	<b>(260,453)</b>
<b>A107960 - Profit after Taxation</b>	<b>13,931</b>	<b>753,935</b>
A107990 - Minority Interest		
A108020 - Share of Associates	(1,564)	(85,027)
A108030 - Share of JV profits (UK Gaap)		
<b>A108050 - Group Profits</b>	<b>12,367</b>	<b>668,908</b>
A108080 - Inter Company Dividends Paid	(4,000)	(217,041)
A108090 - Share of JV Dividends (UK Gaap)		
<b>A109999 - Net Profits to Reserves</b>	<b>8,367</b>	<b>451,867</b>