

**FRESH & HEALTHY ENTERPRISES LTD.**  
(A Wholly Owned Subsidiary of Container Corporation of India Ltd.)  
Regd Office: CONCOR Bhavan, C-3, Mathura Road,  
Opp. Apollo Hospital, New Delhi-110076.

**Unaudited Financial Results (Provisional) for the quarter and Six months ended 30th September, 2007 (Amt. In Rs.)**

SI.No.	Particulars	Quarter Ended		Six months ended		Year Ended
		30.09.2007 (Unaudited)	30.09.2006 (Unaudited)	30.09.2007 (Unaudited)	30.09.2006 (Unaudited)	31.03.2007 (Audited)
1	Income from Operations	15,861,598	17,236,682	15,966,607	17,236,682	47,554,427
2	Other Income	5,939,294	295,890	5,949,694	295,890	1,520,991
3	Total Expenditure					
	a) Cost of Sales	29,618,042	15,153,347	29,733,149	15,153,347	42,889,698
	b) Employees Remuneration & Benefits	2,069,479	1,063,573	3,906,785	1,063,573	3,762,241
	c) Administrative & Other Expenses	3,806,354	1,200,328	5,434,695	1,539,244	3,465,584
	d) Interest	5,751,233		5,751,233		
	e) Preliminary Expenses Written Off	138,260	-	276,520		553,040
4	Gross Profit/(Loss) before depreciation (1+2-3)	(19,582,476)	115,324	(23,186,081)	(223,592)	(1,595,145)
5	Depreciation	3,218,191	92,048	3,252,255	92,048	136,669
6	Provision for Taxation					
	a) Current Tax (including FBT)	83,733	13,128	154,231	13,128	146,402
	b) Deferred Tax					
7	Net Profit/(Loss) (4-5-6)	(22,884,400)	10,148	(26,592,567)	(328,768)	(1,878,216)
8	Paid up Equity Share Capital (Face value Rs.10/- per share)	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
9	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) (Net Profit(Loss)/No. of Shares)	(0.65)	0.00	(0.76)	(0.01)	(0.05)

**Note**

- The company is engaged in Logistics of fresh fruits and vegetables. All the activities of the company revolve around this business and all the operations are in India. As such there are no separate reportable segment as per Accounting Standard on Segment Reporting.(AS 17)
- Inventory has been valued at Cost or Realised value, whichever is less. Cost includes all direct expenses incurred to bring the inventory to the present location and condition.
- Interest on Loan taken for construction at CA Store, expenses directly allocable to the construction net of Interest earning on deposits identified for the projects and lease rent of the land on which asset is created have been charged to the cost of asset till the date of commencement of operation of CA store, Rai i.e 13th August, 2007
- In view of the tax holiday enjoyed by the company and on consideration of prudence as set out in Accounting Standard 22 on "Accounting For Taxes on Income ", adjustments on account of Deferred tax Asset/Liability has not been considered
- Previous Year's figures have been regrouped/rearranged, wherever required