

Himalayan Distillery Limited
Provisional Statement of Financial Position as on Ashwin, 2075 (1st Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Non-Current Assets			
Property, Plant and Equipment	599,725,576	609,070,974	584,070,348
Capital Work in Progress	16,820,957	16,622,799	39,524,936
Intangible Assets	1,783,436	1,912,009	2,249,617
Long Term Deposits	17,858,603	17,858,603	9,627,608
Non-Current Bank Balance	55,185	55,185	105,036
Total Non-Current Assets	636,243,757	645,519,569	635,577,545
Current Assets			
Inventories	426,972,406	383,999,573	223,769,996
Trade & Other Receivable	342,507,643	127,463,457	79,110,343
Cash & Bank Balance	7,097,368	5,404,330	8,637,671
Prepaid, Loans, Advances & Deposit	34,589,709	28,357,518	54,538,200
Total Current Assets	811,167,125	545,224,877	366,056,210
Total Assets	1,447,410,882	1,190,744,447	1,001,633,755
Equity			
Share Capital	385,645,500	385,645,500	385,645,500
Retained Earning	473,585,874	490,191,728	210,038,069
Less: Dividend Declared	-	(81,188,526)	
Total Retained Earnings	473,585,874	409,003,201	210,038,069
Non-Current Liabilities			
Secured Loan	15,059,765	19,795,113	34,075,835
Working Capital Financing	161,543,005	166,669,956	145,000,000
Net Defined Benefit Obligation	23,899,208	23,146,127	23,623,758
Deferred Tax Liabilities	31,331,319	31,331,319	39,094,251
Total Non-Current Liabilities	231,833,297	240,942,516	241,793,845
Current Liabilities & Provisions			
Income Tax Payable	79,970,213	57,660,176	26,611,611
Trade & Other Payable	222,889,669	53,482,606	128,273,477
Employee Benefit Liability	53,486,329	44,010,448	9,271,252
Total Current Liabilities	356,346,211	155,153,229	164,156,341
Total Equity & Liabilities	1,447,410,882	1,190,744,447	1,001,633,755

Provisional Statement of Profit or Loss for the Quarter ended as on Ashwin, 2075 (1st Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Revenue from Sale of Goods	408,519,720	2,424,603,867	309,648,232
Less: Cost of Sales	245,525,383	1,426,400,092	189,472,668
Gross Profit	162,994,337	998,203,775	120,175,563
Other Operating Income	26,989,367	27,848,858	1,611,227
Less: Expenses			
Administrative Expenses	39,611,492	135,175,546	27,227,604
Selling & Distribution Expenses	28,863,509	338,877,967	47,954,988
Depreciation	12,086,738	47,767,049	16,685,654
Profit from Operations	109,421,965	504,232,071	29,918,545
Finance Expenses	5,184,543	20,119,876	5,299,822
Profit Before Common Staff Expenses	104,237,423	484,112,194	24,618,723
Staff Bonus Expense	9,476,129	44,010,199	2,238,066
Profit Before Tax	94,761,293	440,101,995	22,380,657
Provision For Taxation/Income Tax Adjustment	30,178,621	146,615,207	6,714,197
Net Profit for the Period	64,582,673	293,486,788	15,666,460
Accumulated Profit/(Loss)	409,003,201	115,516,413	194,371,609
Balance Transferred to Statement of Financial Position	473,585,874	409,003,201	210,038,069

Financial Ratios

Earning Per Share Ratio: Basic	16.75	76.10	4.06
Earning Per Share Ratio: Diluted	16.75	76.10	4.06
Price Earning Ratio:	86.82	17.75	289.73
Net Worth Per Share Ratio:	222.80	206.06	154.46
Net Assets Per Share Ratio:	282.92	268.53	217.16
Liquidity Ratio:	1.72	3.01	1.11