

Himalayan Distillery Limited
Provisional Balance Sheet as on Ashwin 31, 2074 (1st Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Sources of Funds			
Share Capital	385,645,500	385,645,500	385,645,500
Retained Earning	260,084,597	202,794,367	159,520,778
Mid Term & Long Term Loan			
Secured Loan	26,400,000	30,800,000	44,000,000
Unsecured Loan	-	-	-
Long Term/Deferred Tax Liabilities	45,210,838	45,210,838	45,210,838
Total	717,340,935	664,450,705	634,377,115
Application of Fund			
Fixed Assets (Gross)	1,077,941,659	1,086,106,329	977,439,671
Less : Accumulated Depreciation	476,098,095	459,715,087	427,417,854
Fixed Assets (Net)	601,843,564	626,391,243	550,021,817
Capital Work in Progress	39,524,936	36,911,729	55,775,573
Current Assets			
Inventories	223,769,996	265,889,605	308,875,496
Trade & Other Receivable	79,110,343	28,124,223	133,355,178
Cash & Bank Balance	8,742,707	4,114,937	8,578,585
Prepaid, Loans, Advances & Deposit	181,664,605	186,022,595	185,524,449
Total Current Assets	493,287,651	484,151,360	636,333,708
Less: Current Liabilities & Provisions			
Trade & Other Payable	280,939,629	324,403,471	322,701,327
Provisions	136,375,587	158,600,155	285,052,656
Total Current Liabilities	417,315,216	483,003,626	607,753,982
Net Current Assets	75,972,435	1,147,734	28,579,725
Miscellaneous Expenditure (To the extent not written off or Adjusted)	-	-	-
Profit & Loss A/C	-	-	-
Total Application	717,340,935	664,450,705	634,377,115
	-	0.00	(0.00)

Provisional Profit & Loss Account for the quarter ended as on Ashwin 31, 2074 (1st Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Sales	347,310,632	1,479,886,402	212,487,070
Less: Cost of Production	189,472,668	866,637,376	138,507,122
Gross Operating Profit	157,837,963	613,249,026	73,979,948
Other Income	1,611,227	25,422,731	8,076,401
Gross Profit	159,449,190	638,671,757	82,056,349
Administrative Expenses	27,227,604	107,888,189	21,690,259
Selling & Distribution Expenses	85,617,388	408,499,502	49,692,315
Profit Before Depreciation & Interest	46,604,199	122,284,065	10,673,775
Depreciation	16,685,654	46,185,371	11,164,304
Deferred Expenses Written off	-	-	-
Packing Materials Written off	-	-	-
Profit Before Interest	29,918,545	76,098,694	(490,529)
Interest	5,299,822	14,981,133	3,890,066
Profit Before Provisions & Income Tax	24,618,723	61,117,562	(4,380,596)
Provision For Bonus	-	5,556,142	-
Provision For Taxation/Income Tax Adjustment	-	16,668,426	-
Net Profit After Tax	24,618,723	38,892,994	(4,380,596)
Proposed Dividend	-	-	-
Net Profit After Tax and Dividend	24,618,723	38,892,994	(4,380,596)
Accumulated Profit/(Loss)	235,465,874	163,901,373	163,901,373
Balance Transferred to Balance Sheet	260,084,597	202,794,367	159,520,778

Financial Ratios

Earning Per Share Ratio:	6.38	10.09	(1.14)
Price Earning Ratio:	184.37	79.82	(435.77)
Net Worth Per Share Ratio:	167.44	152.59	141.36
Net Assets Per Share Ratio:	186.01	172.30	164.50
Liquidity Ratio:	0.96	0.67	1.01