

Himalayan Distillery Limited
Provisional Balance Sheet as on Poush 29, 2073 (2nd 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	196,707,580	159,520,778	-
Mid Term & Long Term Loan			
Secured Loan	39,600,000	44,000,000	58,288,705
Unsecured Loan	-	-	-
Long Term/Deferred Tax Liabilities	45,210,838	45,210,838	46,388,956
Total	667,163,917	634,377,115	490,323,161
Application of Fund			
Fixed Assets (Gross)	997,603,590	977,439,671	909,315,514
Less : Accumulated Depreciation	439,252,291	427,417,854	397,771,749
Fixed Assets (Net)	558,351,298	550,021,817	511,543,765
Capital Work in Progress	56,827,123	55,775,573	107,992,660
Current Assets			
Inventories	307,750,949	308,875,496	240,576,970
Trade & Other Receivable	128,094,984	133,355,178	88,996,349
Cash & Bank Balance	9,392,358	8,578,585	4,804,638
Prepaid, Loans, Advances & Deposit	227,255,388	185,524,449	95,959,612
Total Current Assets	672,493,679	636,333,708	430,337,569
Less: Current Liabilities & Provisions			
Trade & Other Payable	434,242,974	322,701,327	561,488,095
Provisions	186,265,209	285,052,656	48,036,141
Total Current Liabilities	620,508,183	607,753,982	609,524,236
Net Current Assets	51,985,496	28,579,725	(179,186,667)
Miscellaneous Expenditure (To the extent not written off or Adjusted)	-	-	-
Profit & Loss A/C	-	-	49,973,403
Total Application	667,163,917	634,377,115	490,323,161

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Provisional Profit & Loss Account for the quarter ended as on Poush 29, 2073 (2nd Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Sales	763,409,029	212,487,070	311,695,988
Less: Cost of Production	469,142,254	138,507,122	223,447,385
Gross Operating Profit	294,266,775	73,979,948	88,248,604
Other Income	18,157,192	8,076,401	1,743,107
Gross Profit	312,423,967	82,056,349	89,991,711
Administrative Expenses	60,180,810	21,690,259	33,259,261
Selling & Distribution Expenses	170,512,265	49,692,315	78,693,872
Profit Before Depreciation & Interest	81,730,892	10,673,774	(21,961,422)
Depreciation	22,553,316	11,164,304	20,637,153
Deferred Expenses Written off	-	-	-
Packing Materials Written off	-	-	-
Profit Before Interest	59,177,575	(490,530)	(42,598,576)
Interest	7,624,965	3,890,066	10,206,566
Profit Before Provisions & Income Tax	51,552,610	(4,380,596)	(52,805,142)
Provision For Bonus	4,686,601	-	-
Provision For Taxation/Income Tax Adjustment	14,059,803	-	-
Net Profit After Tax	32,806,206	(4,380,596)	(52,805,142)
Proposed Dividend	-	-	-
Net Profit After Tax and Dividend	32,806,206	(4,380,596)	(52,805,142)
Accumulated Profit/(Loss)	163,901,373	163,901,373	2,831,739
Balance Transferred to Balance Sheet	196,707,580	159,520,778	(49,973,403)

Financial Ratios

Earning Per Share Ratio:	8.51	(1.14)	(13.69)
Price Earning Ratio:	88.16	(435.77)	(36.15)
Net Worth Per Share Ratio:	151.01	141.36	87.04
Net Assets Per Share Ratio:	173.00	164.50	114.19
Liquidity Ratio:	0.84	1.01	0.34