

Himalayan Distillery Limited
Provisional Statement of Financial Position as on Poush, 2074 (2nd Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Non-Current Assets			
Property, Plant and Equipment	579,166,963	584,070,348	557,682,131
Capital Work in Progress	44,931,653	39,524,936	56,827,123
Intangible Assets	2,165,215	2,249,617	669,168
Long Term Deposits	9,627,608	9,627,608	9,902,309
Non-Current Bank Balance	105,036	105,036	105,036
Total Non-Current Assets	635,996,475	635,577,545	625,185,766
Current Assets			
Inventories	315,705,092	223,769,996	307,750,949
Trade & Other Receivable	101,816,071	79,110,343	128,094,984
Cash & Bank Balance	9,413,569	8,637,671	9,287,322
Prepaid, Loans, Advances & Deposit	188,901,697	171,682,220	217,353,079
Total Current Assets	615,836,429	483,200,230	662,486,334
Total Assets	1,251,832,904	1,118,777,775	1,287,672,100
Equity			
Share Capital	385,645,500	385,645,500	385,645,500
Retained Earning	300,263,596	210,038,069	277,896,106
Less: Dividend Declared	(81,188,526)		(81,188,526)
Total Retained Earnings	219,075,069	210,038,069	196,707,580
Non-Current Liabilities			
Secured Loan	29,175,241	34,075,835	39,600,000
Working Capital Financing	106,403,787	145,000,000	144,092,189
Net Defined Benefit Obligation	23,623,758	23,623,758	14,273,097
Deferred Tax Liabilities	39,094,251	39,094,251	45,210,838
Total Non-Current Liabilities	198,297,038	241,793,845	243,176,124
Current Liabilities & Provisions			
Income Tax Payable	45,382,280	26,611,611	14,059,803
Trade & Other Payable	223,132,258	128,273,477	290,150,785
Employee Benefit Liability	15,127,427	9,271,252	4,686,601
Provisions	165,173,332	117,144,020	153,245,708
Total Current Liabilities	448,815,296	281,300,361	462,142,896
Total Equity & Liabilities	1,251,832,904	1,118,777,775	1,287,672,100

(0.00)

Provisional Statement of Profit or Loss for the Quarter ended as on Poush, 2074 (2nd Quarter)

Particulars	This Quarter ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Revenue from Sale of Goods	950,950,147	347,310,632	763,409,029
Less: Cost of Sales	506,214,406	189,472,668	469,142,254
Gross Profit	444,735,741	157,837,963	294,266,775
Other Operating Income	10,172,927	1,611,227	18,157,192
Less: Expenses			
Administrative Expenses	58,415,991	27,227,604	60,180,810
Selling & Distribution Expenses	195,742,712	85,617,388	170,512,265
Depreciation	25,052,702	16,685,654	22,553,316
Profit from Operations	175,697,263	29,918,545	59,177,575
Finance Expenses	9,295,570	5,299,822	7,624,965
Profit Before Common Staff Expenses	166,401,692	24,618,723	51,552,610
Provision For Bonus	15,127,427	2,238,066	4,686,601
Profit Before Tax	151,274,266	22,380,657	46,866,009
Provision For Taxation/Income Tax Adjustment	45,382,280	6,714,197	14,059,803
Net Profit for the Period	105,891,986	15,666,460	32,806,206
Accumulated Profit/(Loss)	194,371,609	194,371,609	245,089,900
Balance Transferred to Statement of Financial Position	300,263,596	210,038,069	277,896,106

0

Financial Ratios

Earning Per Share Ratio: Basic	27.46	4.06	8.51
Earning Per Share Ratio: Diluted	27.46	4.06	8.51
Price Earning Ratio:	44.98	289.73	88.16
Net Worth Per Share Ratio:	156.81	154.46	151.01
Net Assets Per Share Ratio:	208.23	217.16	214.06
Liquidity Ratio:	1.35	2.02	1.22