

Himalayan Distillery Limited
Provisional Statement of Financial Position as on Chaitra, 2074 (3rd Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Non-Current Assets			
Property, Plant and Equipment	574,330,187	579,166,963	546,297,818
Capital Work in Progress	49,531,069	44,931,653	61,404,811
Intangible Assets	2,038,611	2,165,215	622,877
Long Term Deposits	10,050,888	9,627,608	9,285,529
Non-Current Bank Balance	109,270	105,036	109,270
Total Non-Current Assets	636,060,026	635,996,475	617,720,305
Current Assets			
Inventories	508,537,258	315,705,092	297,756,473
Trade & Other Receivable	52,207,372	101,816,071	102,460,115
Cash & Bank Balance	6,178,301	9,413,569	8,706,351
Prepaid, Loans, Advances & Deposit	305,719,954	188,901,697	183,343,504
Total Current Assets	872,642,885	615,836,429	592,266,443
Total Assets	1,508,702,910	1,251,832,904	1,209,986,748
Equity			
Share Capital	385,645,500	385,645,500	385,645,500
Retained Earning	387,660,590	300,263,596	377,742,583
Less: Dividend Declared	(81,188,526)	(81,188,526)	(81,188,526)
Total Retained Earnings	306,472,063	219,075,069	296,554,056.71
Non-Current Liabilities			
Secured Loan	24,448,352	29,175,241	42,993,179
Working Capital Financing	178,899,820	106,403,787	165,267,842
Net Defined Benefit Obligation	22,405,930	23,623,758	19,887,357
Deferred Tax Liabilities	39,094,251	39,094,251	37,527,866
Total Non-Current Liabilities	264,848,354	198,297,038	265,676,244
Current Liabilities & Provisions			
Income Tax Payable	82,838,134	45,382,280	29,738,972
Trade & Other Payable	304,244,710	223,132,258	105,314,961
Employee Benefit Liability	27,612,711	15,127,427	9,912,991
Provisions	137,041,438	165,173,332	117,144,024
Total Current Liabilities	551,736,993	448,815,296	262,110,948
Total Equity & Liabilities	1,508,702,910	1,251,832,904	1,209,986,748

Provisional Statement of Profit or Loss for the Quarter ended as on Chaitra, 2074 (3rd Quarter)

Particulars	This Quarter Ending Rs.	Upto Previous Quarter Ending Rs.	Corresponding Previous Year Quarter Ending Rs.
Revenue from Sale of Goods	1,610,641,336	950,950,147	1,225,630,476
Less: Cost of Sales	847,903,642	506,214,406	718,821,401
Gross Profit	762,737,694	444,735,741	506,809,074
Other Operating Income	19,226,655	10,172,927	24,378,300
Less: Expenses			
Administrative Expenses	88,764,819	58,415,991	80,493,088
Selling & Distribution Expenses	342,908,241	195,742,712	295,677,804
Depreciation	33,211,326	25,052,702	34,040,344
Profit from Operations	317,079,963	175,697,263	120,976,139
Finance Expenses	13,340,137	9,295,570	11,933,241
Profit Before Common Staff Expenses	303,739,826	166,401,692	109,042,897
Provision For Bonus	27,612,711	15,127,427	9,912,991
Profit Before Tax	276,127,114	151,274,266	99,129,907
Provision For Taxation/Income Tax Adjustment	82,838,134	45,382,280	29,738,972
Net Profit for the Period	193,288,980	105,891,986	69,390,935
Accumulated Profit/(Loss)	194,371,609	194,371,609	308,351,648
Balance Transferred to Statement of Financial Position	387,660,590	300,263,595	377,742,583

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Financial Ratios

Earning Per Share Ratio: Basic	50.12	27.46	17.99
Earning Per Share Ratio: Diluted	50.12	27.46	17.99
Price Earning Ratio:	24.64	42.86	31.46
Net Worth Per Share Ratio:	179.47	156.81	176.90
Net Assets Per Share Ratio:	248.15	208.23	245.79
Liquidity Ratio:	1.20	1.35	2.80