

**MURREE BREWERY COMPANY LIMITED**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2010**

6	COST OF SALES	Note	Quarter ended			Quarter e
			Liquor (Rs. '000)	Glass (Rs. '000)	Tops (Rs. '000)	30 Sep 10 (Rs. '000)
	Raw material consumed	6.1	250,341	32,795	159,220	442,356
	Stores and spares consumed		1,904	7,904	34	9,843
	Fuel and power		17,355	31,353	3,844	52,553
	Salaries, wages and other benefits		10,859	6,691	4,495	22,045
	Repair and maintenance		3,518	3,609	2,444	9,570
	Other manufacturing overhead		2,666	1,995	1,340	6,001
	Depreciation		9,955	16,174	5,460	31,589
			296,599	100,521	176,836	573,956
	<b>Work in process</b>					
	Opening stock 01 July		233,920	585	5,784	240,289
	Closing stock 30 September		(225,751)	(585)	(6,843)	(233,178)
			8,170	-	(1,059)	7,111
	<b>Cost of goods manufactured</b>		304,769	100,521	175,778	581,067
	Add: Opening stock of finished goods 01 July		19,524	21,399	12,872	53,794
	Less: Closing stock of finished goods 30 September		(15,710)	(23,115)	(15,842)	(54,667)
			3,813	(1,716)	(2,970)	(873)
			308,582	98,804	172,807	580,193
	Less: Interdivisional transfers		(69,231)	-	(52,043)	(121,274)
			239,351	98,804	120,764	459,450
6.1	<b>Raw material consumed</b>					
	Opening stock of raw material 01 July		190,280	9,263	103,433	302,976
	Purchases		214,343	26,925	154,544	395,812
			404,623	36,188	257,977	698,788
	Less: Closing stock of raw material 30 September		(154,282)	(3,393)	(98,757)	(256,432)
			250,341	32,795	159,220	442,356

**7 EARNINGS PER SHARE - BASIC AND DILUTED**

**Quarter 1**  
**30 Sep 10**

There is no dilutive effect on the basic earnings per share of the Company, which is based on :

Net profit for the period - Rupees in ('000)	85,555
Weighted average number of shares - Numbers	144,334
Earnings per share - Rupees	5.93

For the purpose of computing earnings per share, the number of shares for the previous periods have been restated for the effect of bonus shares issued dt

## 8 ADDITIONAL INFORMATION ON DIVISIONS

The detail of utilization of the Company assets by the divisions as well as related liabilities is as follows:

	<b>Liquor Division (Rs. '000)</b>	<b>Glass Division (Rs. '000)</b>	<b>Tops Division (Rs. '000)</b>	<b>Unallocated (Rs. '000)</b>
<b>Assets</b>				
<b>30 September 2010</b>	<b>3,653,371</b>	<b>319,647</b>	<b>492,307</b>	<b>80,491</b>
30 June 2010	3,596,061	315,222	474,529	77,412
<b>Liabilities</b>				
<b>30 September 2010</b>	<b>333,034</b>	<b>25,421</b>	<b>65,189</b>	<b>89,049</b>
30 June 2010	219,304	26,987	74,456	357,099
<b>Capital expenditure</b>				
<b>30 September 2010</b>	-		-	-
30 June 2010	65,383	39,424	73,860	-
<b>Depreciation</b>				
<b>30 September 2010</b>	<b>12,485</b>	<b>16,210</b>	<b>6,622</b>	-
30 September 2009	10,358	14,522	5,031	-

## 9 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise directors, key management personnel, major shareholders, entities over which the directors are able to exercise influence and Transactions with related parties during the period are as follows:

	<b>Quarter ended 30 Sep 10 (Rs. '000)</b>
<b>Transactions with associated companies under common directorship</b>	
Lease installments paid	-
Sales commission	5,494
Purchase of raw and packing materials	19,680
Services made on behalf of the associated company	120
Services acquired	672
<b>Transactions with other related parties</b>	
Contribution to staff provident fund	288
Remuneration including perquisites of Chief Executive	804
Remuneration including perquisites of Directors	

## 10 General

Figures have been rounded off to the nearest thousand of rupees, unless otherwise stated.

**DIRECTOR**

**DIRECTOR**

**ended**

**30 Sep 09**  
**(Rs. '000)**

384,590
6,630
41,707
18,192
13,808
5,347
26,724
496,998

237,423
(228,425)
8,998
505,996

44,212
(52,442)
(8,230)
497,766
(117,495)
380,271

211,244
421,049
632,293
(247,703)
384,590

**Ended**

**30 Sep 09**

62,946

**144,334**

**4.36**

uring the period

**Total**

**(Rs. '000)**

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**4,545,816**  
4,463,224

**512,693**  
677,846

-  
178,667

**35,317**  
29,911

and employees' fund.

**ended**

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**30 Sep 09**  
**(Rs. '000)**

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756  
3,000  
22,480  
90  
634

270  
732