

**MURREE BREWERY COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**24 THIRD PARTY SALES - net**

	Note	Liquor Division		Glass Division		Tops Division		Total	Total	
		2009	2008	2009	2008	2009	2008	2009	2008	
		Rs.'000								
Sales		2,533,717	2,049,191	53,924	29,662	997,693	702,135	3,585,334	2,780,988	
Less: Discounts		(226,855)	(171,169)	-	-	(115,830)	(68,536)	(342,685)	(239,705)	
		<b>2,306,862</b>	<b>1,878,022</b>	<b>53,924</b>	<b>29,662</b>	<b>881,863</b>	<b>633,599</b>	<b>3,242,649</b>	<b>2,541,283</b>	
<b>24.1</b>	Interdivisional sales are at normal selling prices.									
<b>24.2</b>	Duties and taxes									
	Sales tax	577,213	452,701	7,374	4,091	143,404	95,748	727,991	552,540	
	Excise duty	268,099	262,448	-	-	8,805	-	276,904	262,448	
	Special excise duty	6,094	6,355	461	-	10,484	6,366	17,039	12,721	
		<b>851,406</b>	<b>721,504</b>	<b>7,835</b>	<b>4,091</b>	<b>162,693</b>	<b>102,114</b>	<b>1,021,934</b>	<b>827,709</b>	
<b>25</b>	<b>COST OF SALES</b>									
	Raw materials consumed	25.1	927,224	743,414	98,067	75,173	588,008	410,818	1,613,299	1,229,405
	Stores and spares consumed		6,884	7,856	26,399	20,987	50	109	33,333	28,952
	Fuel and power		60,514	40,855	99,735	81,130	14,987	7,286	175,236	129,271
	Salaries, wages and other benefits		36,985	32,078	26,096	22,597	17,794	13,219	80,875	67,894
	Repairs and maintenance		19,434	14,753	16,237	21,686	14,371	10,120	50,042	46,559
	Other manufacturing expenses		1,826	3,908	9,533	6,695	4,100	3,694	15,459	14,297
	Depreciation	14.5	29,114	18,570	31,438	28,731	14,878	14,734	75,430	62,035
			<b>1,081,981</b>	<b>861,434</b>	<b>307,505</b>	<b>256,999</b>	<b>654,188</b>	<b>459,980</b>	<b>2,043,674</b>	<b>1,578,413</b>
	<b>Work in process including stock under maturation</b>									
	Opening stock as at 01 July		183,056	139,180	585	529	3,918	2,997	187,559	142,706
	Closing stock as at 30 June		(227,893)	(183,056)	(585)	(585)	(8,945)	(3,918)	(237,423)	(187,559)
			<b>(44,837)</b>	<b>(43,876)</b>	<b>-</b>	<b>(56)</b>	<b>(5,027)</b>	<b>(921)</b>	<b>(49,864)</b>	<b>(44,853)</b>
	<b>Cost of goods manufactured</b>		<b>1,037,144</b>	<b>817,558</b>	<b>307,505</b>	<b>256,943</b>	<b>649,161</b>	<b>459,059</b>	<b>1,993,810</b>	<b>1,533,560</b>
	<b>Finished goods</b>									
	Opening stock as at 01 July		6,027	7,535	16,349	2,458	8,063	9,585	30,439	19,578
	Closing stock as at 30 June		(18,300)	(6,027)	(12,789)	(16,349)	(13,123)	(8,063)	(44,212)	(30,439)
			<b>(12,273)</b>	<b>1,508</b>	<b>3,560</b>	<b>(13,891)</b>	<b>(5,060)</b>	<b>1,522</b>	<b>(13,773)</b>	<b>(10,861)</b>
			<b>1,024,871</b>	<b>819,066</b>	<b>311,065</b>	<b>243,052</b>	<b>644,101</b>	<b>460,581</b>	<b>1,980,037</b>	<b>1,522,699</b>
	Less: Inter divisional transfers		(230,114)	(175,133)	-	-	(158,538)	(140,717)	(388,652)	(315,850)
			<b>794,757</b>	<b>643,933</b>	<b>311,065</b>	<b>243,052</b>	<b>485,563</b>	<b>319,864</b>	<b>1,591,385</b>	<b>1,206,849</b>
<b>25.1</b>	<b>Raw materials consumed</b>									
	Opening stock as at 01 July		205,280	115,471	4,555	7,177	64,831	62,708	274,666	185,356
	Purchases		879,377	833,223	100,822	72,551	569,681	412,941	1,549,880	1,318,715
			<b>1,084,657</b>	<b>948,694</b>	<b>105,377</b>	<b>79,728</b>	<b>634,512</b>	<b>475,649</b>	<b>1,824,546</b>	<b>1,504,071</b>
	Closing stock as at 30 June		(157,433)	(205,280)	(7,310)	(4,555)	(46,504)	(64,831)	(211,247)	(274,666)
			<b>927,224</b>	<b>743,414</b>	<b>98,067</b>	<b>75,173</b>	<b>588,008</b>	<b>410,818</b>	<b>1,613,299</b>	<b>1,229,405</b>