

Manpasand Beverages Limited

Balance Sheet as at 31st March, 2015

Particulars	Note No.	As at 31-Mar-15 Rs. (In Lacs)	As at 31-Mar-14 Rs. (In Lacs)
I. EQUITY & LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	3,755.40	340.00
(b) Reserves & Surplus	4	15,336.13	9,227.77
		19,091.53	9,567.77
2 Non-Current Liabilities			
(a) Long Term Borrowings	5	4,915.56	2,586.55
(b) Deferred Tax Liability	28.5	-	4.70
(c) Long Term Provisions	6	35.15	21.98
		4,950.71	2,613.23
3 Current Liabilities			
(a) Short Term Borrowings	7	5,250.00	3,918.20
(b) Trade Payables	8	2,056.52	1,738.51
(c) Other Current Liabilities	9	2,760.04	1,500.42
(d) Short Term Provisions	10	940.43	234.04
		11,006.99	7,391.17
Total		35,049.23	19,572.17
II. ASSETS			
1 Non-Current Assets			
(a) Fixed Assets	11		
(i) Tangible assets		8,457.57	9,190.99
(ii) Intangible assets		8.89	2.92
(iii) Capital Work in Progress		13,163.25	-
		21,629.71	9,193.91
(b) Deferred Tax Assets	28.5	12.43	-
(c) Long Term Loans and Advances	12	2,558.58	601.01
(d) Other Non-Current Assets	13	-	85.96
		24,200.72	9,880.88
2 Current Assets			
(a) Current Investments	14	3.00	20.96
(b) Inventories	15	4,237.52	4,159.65
(c) Trade receivables	16	5,933.51	4,774.45
(d) Cash and cash equivalents	17	430.69	468.59
(e) Short-term loans and advances	18	243.79	210.33
(f) Other current assets	19	-	57.31
		10,848.51	9,691.29
Total		35,049.23	19,572.17

See accompanying notes to financial statements

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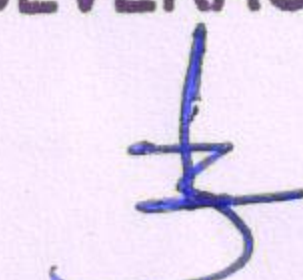
Manpasand Beverages Limited**Statement of Profit and Loss for the year ended as on 31st March, 2015**

Particulars	Note No.	For the year ended 31-Mar-15 Rs (In Lacs)	For the year ended 31-Mar-14 Rs. (In Lacs)
A. Continuing Operations			
I. Revenue from Operations (Net)	20	35,974.87	29,430.54
II. Other income	21	41.17	5.32
III. Total Revenue (I + II)		36,016.04	29,435.86
IV. Expenses			
Cost of Raw Material Consumed	22	20,497.74	17,963.39
Purchase of Traded Goods	22a	419.36	561.07
(Increase)/ Decrease in Stocks	23	20.41	(1,308.10)
Employee Benefits Expense	24	908.69	810.46
Finance costs	25	1,064.76	770.50
Depreciation and Amortisation	11	2,052.90	1,489.19
Other Expenses	26	7,717.89	6,834.55
Total Expenses		32,681.75	27,121.06
V. Profit before tax (III-IV)		3,334.29	2,314.80
VI. Less: Tax expense			
Current tax (MAT)		704.45	485.20
MAT Credit Entitlement		(352.23)	(242.60)
(Excess)/Short provision of tax of earlier years		4.67	(2.00)
Deferred tax		(17.13)	24.24
VII. Profit for the year (V-VI)		2,994.53	2,049.96
VIII Earnings per share (of `10/- each):	28.4		
(1) Basic		9.41	7.99
(2) Diluted		7.99	5.54

See accompanying notes to financial statements

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FOR MANPASAND BEVERAGES LIMITED


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Manpasand Beverages Limited
Cash flow statement for the year ended as on 31st March, 2015

Particulars	For the year ended 31-Mar-15 Rs. (In Lacs)	For the year ended 31-Mar-14 Rs. (In Lacs)
A Cash flow from Operating Activities		
Profit before tax	3,334.29	2,314.80
Adjustments for :		
Depreciation and Amortisation	2,052.90	1,489.19
Expenses on Employees stock option scheme	58.79	-
Investment/ Interest income	(41.17)	(5.32)
Finance costs	1,064.76	770.50
Share Issue Expenses amortised	-	57.31
Operating Profit before working capital changes	6,469.57	4,626.48
Adjustments for change in working capital:		
(Increase)/Decrease in Trade receivables	(1,159.06)	(1,517.61)
(Increase)/Decrease in Other receivables	(78.24)	(102.03)
(Increase)/Decrease in Inventories	(77.87)	(2,085.67)
Increase/(Decrease) in Trade Payables	331.31	(99.46)
Increase/(Decrease) in Other Current Liabilities	334.05	(311.92)
Cash used in operations	5,819.76	509.79
Income Tax (Net of Refunds)	552.27	280.25
Net Cash flow/(used in) from Operating Activities	5,267.49	229.54
B Cash Flow from Investing Activities		
Purchases of Fixed Assets	(14,488.69)	(1,418.56)
Advances for Purchase of Fixed Assets	(1,387.99)	(50.95)
Interest received	36.49	5.32
Bank balances not considered as cash and cash equivalents	(6.06)	(5.72)
Sale/ (Purchase) of investments	17.96	-
Proceeds / Gain from redemption of investments	4.68	-
Net Cash flow/(used in) from Investing Activities	(15,823.61)	(1,469.91)
C Cash flow from Financing Activities		
Proceeds from long term borrowings	4,494.67	507.24
Re-payment of long term borrowing	(1,470.42)	(722.38)
Change in working capital loan	1,331.80	2,168.95
Proceeds from issue of Equity Share Capital (including security premium)	2,625.00	-
Proceeds from issue of Preference Share Capital (including security premium)	5,000.00	-
Cost of raising finance (Share Issue Expense incurred)	(422.42)	-
Dividend Paid	(39.46)	-
Finance costs	(1,007.01)	(770.50)
Net Cash flow/(used in) from Financing Activities	10,512.16	1,143.85
Net Change in Cash and Cash equivalents (A+B+C)	(43.96)	(96.52)
Cash & Cash Equivalents as at beginning of the Year	392.81	489.33
Cash & Cash equivalents as at end of the Year	348.85	392.81
Net Change in Cash and Cash equivalents	(43.96)	(96.52)
Notes:		
1. a. Cash and Cash equivalents comprise of :		
Cash on Hand	7.32	5.02
Balance with Scheduled Banks : In Current Accounts	341.53	387.79
	348.85	392.81
b. Other cash and bank balances		
- Unpaid dividend accounts	0.07	0.08
- Margin money	81.77	75.70
Total Cash and Bank balances as the period end	430.69	468.59
2. Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.		

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Annexure - B

Financial Highlights

(Amt. In Lacs)

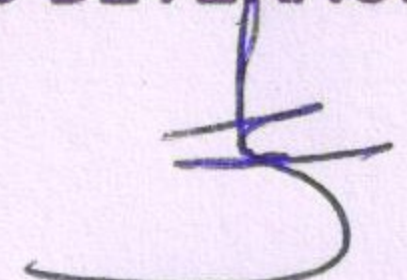
Sr. No.	Particulars	F.Y. 2014-15	F.Y. 2013-14
1	Total Turnover	36,016.04	29,435.86
2	Gross Profit	15,078.53	12,219.50
3	Provision for Depreciation	2,052.90	1,489.19
4	Tax Provisions	339.76	264.84
5	Net Profit	2,994.53	2,049.96
6	Amt. appropriated from Reserves	-	205.00
7	Capital Profit	-	-
8	Accumulated Profits of past years	4,387.77	4,734.23
9	Dividend recommended at Re. 1 per equity shares subject to the approval of shareholders. Nominal Value per equity share is Rs. 10 each.	500.54	34.00
10	Distribution Tax on Dividend	88.33	5.46

Note : - 1. all the members of the Company holding shares on date of book closure shall be eligible for dividend including 1,25,00,000 shares allotted under IPO.

2. The dividend shall be paid to eligible shareholders immediately from the date of approval by the shareholders on the date of AGM i.e. 17th September, 2015

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