

Schedules to Balance Sheet

Rs. in Thousands

	2010	2009
SCHEDULE 1		
CAPITAL		
Authorised		
300,000,000 (2009: 300,000,000) Equity shares of Re.1 each	300,000	300,000
25,000,000 (2009: 25,000,000) Preference Shares of Rs. 100 each	2,500,000	2,500,000
	<u>2,800,000</u>	<u>2,800,000</u>
Issued, Subscribed and Paid-up		
240,048,255 (2009: 240,048,255) Equity shares of Re.1 each fully paid [Refer Schedule 19 Note 1]	240,048	240,048
3%, 17,283,000 Cumulative Redeemable Preference Shares of Rs.100 each fully paid - Series A [The above shares are redeemable at par at the earliest on March 31, 2011 and are extendable upto March 31, 2015 based on mutual agreement between the Company and Scottish and Newcastle India Limited (the preference shareholder)]	1,728,300	1,728,300
3%, 7,407,000 Cumulative Redeemable Preference Shares of Rs.100 each fully paid - Series B [The above shares are redeemable at par at the earliest on March 31, 2015]	740,700	740,700
	<u>2,709,048</u>	<u>2,709,048</u>
SCHEDULE 2		
RESERVES AND SURPLUS		
Securities Premium Account	6,521,774	2,296,925
Add: Premium on Equity Shares issued [Refer Schedule 19 Note 1]	—	4,224,849
	<u>6,521,774</u>	<u>6,521,774</u>
General Reserve:		
As per Last Balance Sheet	170,000	105,000
Transfer from Profit and Loss Account	100,000	65,000
	<u>270,000</u>	<u>170,000</u>
Profit and Loss Account balance	1,414,657	1,025,629
Add: Profit for the year	682,281	389,028
	<u>2,096,938</u>	<u>1,414,657</u>
	<u>8,888,712</u>	<u>8,106,431</u>
SCHEDULE 3		
SECURED LOANS [Refer Schedule 19 Note 2(a)]		
Foreign Currency Loans		
- Working Capital Loan from Banks	576,170	650,329
- External Commercial Borrowing from Banks	936,587	1,404,069
Term Loans from Banks	1,055,651	1,470,034
Other Loans		
- Working Capital Loan / Cash Credit from Banks	2,368,960	860,883
Interest accrued and due	22,973	25,244
	<u>4,960,341</u>	<u>4,410,559</u>
UNSECURED LOANS [Refer Schedule 19 Note 2(b)]		
Long Term Loan From Bank	1,750,000	1,750,000
Other Loan	3,006	3,006
	<u>1,753,006</u>	<u>1,753,006</u>

SCHEDULE 4
FIXED ASSETS [Refer Schedule 19 Note 3]

Rs. in Thousands

Net Value of Assets as at March 31, 2009	Particulars	Gross Value of Assets as at March 31, 2009	Cost		Gross Value of Assets as at March 31, 2010	Depreciation				Net Value of Assets as at March 31, 2010	
			Additions	Deletions / Adjustments		As at March 31, 2009	on Deletions	for the year	As at March 31, 2010		
	Intangible										
249,205	Goodwill	623,924	—	—	623,924	374,719	—	124,604	499,323	124,601	
320,037	Licenses	400,037	—	—	400,037	80,000	—	40,000	120,000	280,037	
	Tangible										
1,105,394	Land - Freehold	1,105,394	155,955	—	1,261,349	—	—	—	—	1,261,349	
253,479	Land - Leasehold	270,221	—	—	270,221	16,742	—	3,186	19,928	250,293	
1,458,032	Buildings	1,616,677	337,715	—	1,954,392	158,645	—	53,846	212,491	1,741,901	
4,057	Leasehold Improvements	6,407	—	—	6,407	2,350	—	2,350	4,700	1,707	
3,299,742	Plant and Machinery	4,712,865	1,151,893	31,921	5,832,837	1,413,123	16,074	566,487	1,963,536	3,869,301	
57,730	Office Equipments	105,307	5,015	265	110,057	47,577	184	10,906	58,299	51,758	
154,126	Furniture and Fittings	329,674	67,398	585	396,487	175,548	170	70,853	246,231	150,256	
38,557	Laboratory Equipments	47,262	12,912	352	59,822	8,705	—	5,265	13,970	45,852	
37,271	Vehicles	54,779	2,565	6,331	51,013	17,508	2,511	5,195	20,192	30,821	
6,977,630		9,272,547	1,733,453	39,454	10,966,546	2,294,917	18,939	882,692	3,158,670	7,807,876	
	2009	7,149,646	2,152,300	29,399	9,272,547	1,547,755	14,988	762,150	2,294,917		
865,308	Capital work in Progress [including capital advances Rs. 476,733 (2009: Rs. 615,625)]									575,331	
7,842,938										8,383,207	

Schedules to Balance Sheet (contd.)

SCHEDULE 5

INVESTMENTS [Refer Schedule 19 Note 4]

Rs. in Thousands

Particulars	2010			2009			
	Class of Shares	Number of Shares/Units	Face Value	Cost	Number of Shares/Units	Face Value	Cost
CURRENT INVESTMENTS							
INVESTMENT IN MUTUAL FUNDS – UNQUOTED							
HDFC FMP 370D June 2008 VIII - Wholesale Plan Growth		—	—	—	20,000,000	200,000	200,000
IDFC FMP Yearly Series 22 Plan B Growth		—	—	—	10,000,000	100,000	100,000
I-Growth Capital Protection Portfolio		—	—	—	3,000	300,000	300,000
Kotak FMP 12M Series 7 Institutional - Growth Plan		—	—	—	15,025,820	150,258	150,258
Reliance Blended Debt Plus-Hybrid Option -Series XIV Plan		—	—	—	500,000	50,000	50,000
Reliance Fixed Horizon Fund-IX - Series 2 - Institutional Growth Plan		—	—	—	10,000,000	100,000	100,000
INVESTMENT IN MUTUAL FUNDS – QUOTED							
HDFC Cash Management Fund -Treasury Advantage Plan - Wholesale - Daily Dividend		48,846,135	10	490,000	—	—	—
LONG TERM INVESTMENTS (UNQUOTED, LONG TERM)							
IN GOVERNMENT AND TRUSTEE SECURITIES – FULLY PAID							
National savings certificate		—	70	70	—	70	70
IN SUBSIDIARY COMPANIES – FULLY PAID SHARES							
Associated Breweries & Distilleries Limited	Equity	10,000	1,000	1,000	10,000	1,000	1,000
Maltex Malsters Limited	Equity	22,950	2,295	450,000	22,950	2,295	450,000
NON TRADE:							
IN JOINT VENTURE							
Millennium Alcobev Private Limited	Equity	6,140,000	61,400	256,277	6,140,000	61,400	256,277
Millennium Alcobev Private Limited	Preference	3,000,000	300,000	333,252	3,000,000	300,000	333,252
IN ASSOCIATES:							
United East Bengal Football Team Private Limited	Equity	4,999	50	50	4,999	50	50
IN OTHERS:							
Zorastrian Co-operative Bank Limited*	Equity	2,000	25	50	2,000	25	50
TOTAL				1,530,699			1,940,957

*Acquired on amalgamation

Schedules to Balance Sheet (contd.)

SCHEDULE 5

INVESTMENTS (contd.)

Details of Investments In Mutual Funds during the year

Rs. in Thousands

Name of Mutual Fund	Balance as at April 1, 2009		Purchased during the year		Sold during the year		Balance as at March 31, 2010	
	No. of Units in '000s	Cost	No. of Units in '000s	Cost	No. of Units in '000s	Cost	No. of Units in '000s	Cost
HDFC Cash Management Fund - Treasury Advantage Plan - Wholesale - Daily Dividend	—	—	88,720	890,000	39,874	400,000	48,846	490,000
HDFC FMP 370D June 2008 VIII - Wholesale Plan Growth	20,000	200,000	—	—	20,000	200,000	—	—
IDFC FMP Yearly Series 22 Plan B Growth	10,000	100,000	—	—	10,000	100,000	—	—
I-Growth Capital Protection Portfolio	3	300,000	—	—	3	300,000	—	—
Kotak FMP 12M Series 7 Institutional - Growth	15,026	150,258	—	—	15,026	150,258	—	—
Reliance Blended Debt Plus-Hybrid Option - Series XIV	0.50	50,000	—	—	0.50	50,000	—	—
Reliance Fixed Horizon Fund - IX - Series 2 - Institutional Growth Plan	10,000	100,000	—	—	10,000	100,000	—	—
Total		900,258		890,000		1,300,258		490,000

Schedules to Balance Sheet (contd.)

Rs. in Thousands

	2010	2009
SCHEDULE 6		
INVENTORIES		
Raw Materials	572,550	422,017
Packing Materials, Stores and Spares [Net of provisions Rs.5,914 (2009: Rs. 36,536)]	471,125	492,407
Work in Progress / Finished Goods (including Traded Goods)	856,550	677,309
Goods in transit	59,940	38,643
	<u>1,960,165</u>	<u>1,630,376</u>
SCHEDULE 7		
SUNDRY DEBTORS		
(Unsecured, considered good unless otherwise stated)		
Considered Good		
- Over Six Months	69,920	174,000
- Others	6,092,550	4,525,634
Considered Doubtful		
- Over Six Months	56,738	55,671
- Others	—	—
	<u>6,219,208</u>	<u>4,755,305</u>
Less: Provision for Doubtful Debts	<u>(56,738)</u>	<u>(55,671)</u>
	<u>6,162,470</u>	<u>4,699,634</u>
SCHEDULE 8		
CASH AND BANK BALANCES		
Cash on hand (including remittances in transit Rs.Nil (2009: Rs.Nil))	2,838	1,760
Balances with Scheduled Banks:		
- in Current Account (including cheques on hand Rs.Nil (2009: Rs.7,537) [Refer Note 1 below]	818,484	396,131
- in Deposit Account [Refer Note 2 below]	11,847	19,842
	<u>833,169</u>	<u>417,733</u>
Notes:		
1. Includes balance in Unclaimed Dividend Account Rs.1,470 (2009: Rs.880)		
2. Includes Rs.5,850 (2009: Rs.19,045) kept as margin against Letters of Credit and Bank Guarantees.		
SCHEDULE 9		
OTHER CURRENT ASSETS		
(Unsecured, considered good)		
Income accrued on Investments and deposits	354,491	140,769
	<u>354,491</u>	<u>140,769</u>

Schedules to Balance Sheet (contd.)

Rs. in Thousands

	2010	2009
SCHEDULE 10		
LOANS AND ADVANCES		
(Unsecured, considered good unless otherwise stated)		
Advance towards Contract Brewing Rights [Refer Schedule 19 Note 26]	1,550,000	1,550,000
Advances recoverable in cash or in kind or for value to be received		
- Considered Good*	333,665	188,143
- Considered Doubtful	8,403	8,416
	1,892,068	1,746,559
*[including: Rs.Nil (2009: Rs.36) due from Director of the Company – maximum amount due during the year Rs.36 (2009: Rs.62)]		
Less: Provision for Doubtful Advances	(8,403)	(8,416)
	1,883,665	1,738,143
Advances to Subsidiary [Refer note below]	83,865	83,791
Balances with Excise Authorities	224,236	147,932
Other Deposits	551,273	633,832
Taxation [Net of Provisions]	26,365	125,090
	2,769,404	2,728,788
Note: Represents advances to Associated Breweries and Distilleries Limited [Maximum amount outstanding during the year Rs.83,873 (2009: Rs.83,791)]		
SCHEDULE 11		
LIABILITIES		
Acceptances	10,441	63,986
Sundry Creditors		
- Due to Micro, Small and Medium Enterprises [Refer Schedule 19 Note 7]	11,527	5,735
- Others	1,791,827	1,202,902
Other Liabilities	1,396,905	792,231
Unclaimed Dividend	1,470	880
	3,212,170	2,065,734
SCHEDULE 12		
PROVISIONS		
Dividend Payable [including dividend distribution tax Rs.26,941 (2009: Rs. 18,708)] [Refer Schedule 19 Note 22]	187,428	128,785
Gratuity	7,265	20,893
Leave Entitlements	59,329	33,617
	254,022	183,295

Schedules to Profit and Loss Account

Rs. in Thousands

	2010	2009
SCHEDULE 13		
SALES AND SERVICE		
Sales	28,505,356	23,564,973
Income from Brand Franchise and Technical fees	1,052,653	1,039,508
	29,558,009	24,604,481
SCHEDULE 14		
OTHER INCOME		
Guarantee Commission	21,322	21,300
Liabilities no longer required written back	54,725	51,059
Dividend Income	3,861	48,954
Interest Received (Gross) [Tax deducted at source Rs.31,271 (2009: Rs.2,103)]	327,015	147,143
Profit on sale of Investments	117,982	—
Provision for Doubtful Debts no longer required written back	117	1,304
Provision for Doubtful Advances no longer required written back	13	367
Miscellaneous	251,799	222,864
	776,834	492,991
SCHEDULE 15		
COST OF SALES		
Manufacturing Expenses		
Consumption of Raw Materials	2,521,576	2,141,148
Consumption of Packing Material and Stores and spares	5,115,279	3,951,047
Purchases of Finished Goods	2,006,411	2,087,358
Power and Fuel	491,102	575,268
Personnel Expenses		
Salaries, Wages and Bonus	847,403	750,776
Contribution to Provident and Other funds	60,601	57,413
Staff Welfare	81,240	62,547
Others		
Rent (including asset rentals) [Refer Schedule 19 Note 11]	82,608	80,307
Insurance	14,207	12,775
Repairs Building*	13,612	12,295
Repairs to Machinery*	126,671	99,318
Repairs Others	8,781	9,830
Travel and Conveyance	94,278	84,458
Communication Expenses	23,925	23,380
Rates and taxes	365,518	257,456
Legal and Professional fees	72,864	91,641
Miscellaneous	291,786	237,221

*Includes Materials consumed Rs.81,025 (2009: Rs.84,089)

Schedules to Profit and Loss Account (contd.)

Rs. in Thousands

	2010	2009
Change in Inventory		
Opening Stock	677,309	529,462
Closing Stock	(856,550)	(677,309)
Excise Duty on Opening Stock	(366,473)	(279,970)
Excise Duty on Closing Stock	499,488	366,473
	12,171,636	10,472,894
SCHEDULE 16		
OTHER EXPENSES		
Selling and Promotion Expenses	5,592,406	4,288,278
Directors' Sitting fees	15,666	11,772
Auditor's Remuneration [Refer Schedule 19 Note 14]	7,188	6,809
Bad Debts Written Off	—	8,991
Bad Advances Written Off	10,836	5,866
Provision for Doubtful Debts	1,184	2,710
Provision for Idle Assets	—	31
Loss on sale of Assets (net)	3,426	2,185
Provision for Doubtful Advances	—	928
	5,630,706	4,327,570
SCHEDULE 17		
INTEREST AND FINANCE CHARGES		
Interest on Loans for a fixed period	458,673	394,522
Interest – Others	84,716	292,329
[Including exchange (Gain)/Loss on Foreign Currency Loans Rs.(74,159) (2009: Rs.139,486)]		
Other Finance Charges	11,617	209,526
	555,006	896,377

