

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

14.4 As mentioned in note 14.1 above land, buildings and plant and machinery are carried at revalued amounts. Had there been no revaluations, related figures of the revalued assets would have been as follows:

	Cost	Accumulated Depreciation	Written Down Value
	(Rs. '000)		
Land	2,743	-	2,743
Buildings	72,818	(52,079)	20,739
Plant and machinery	750,435	(444,494)	305,941
2009	825,996	(496,573)	329,423
2008	836,302	(439,415)	396,887

14.5 Depreciation charge has been allocated as follows:

	Note	2009 (Rs. '000)	2008 (Rs. '000)
Cost of sales	25	75,430	62,035
Distribution cost	26	3,168	4,331
Administrative expenses	27	8,576	7,144
		87,174	73,510

14.6 Detail of capital work in progress is as follows:

	2009 (Rs. '000)	2008 (Rs. '000)
Conveyor belt	3,000	-
Bottle capper for PVC caps	9	-
Canning filler plant	526	-
CSD filling plant	-	25,820
Tunnel pasteurizer	123	6,780
Beer fermentor	-	5,779
Beverage machine	-	7,721
Filling machine	-	4,759
Germinating box	-	852
Heat exchanger	-	6
	3,658	51,717

14.7 Detail of property, plant and equipment disposed off during the year:

	Original cost	Book value	Sale proceeds	Gain or (loss)	Sold to
Note	(Rs. '000)				
PLANT & MACHINERY					
Can Seamer	2,098	792	33	(759)	M/s Fazal Malik & Co, Akaura Khattak
Asptic Filling Machine	4,759	4,682	2,750	(1,932)	M/s General Traders (Pvt) Ltd
Alfa Level Decanter	2,500	2,152	3,000	848	M/s Kamran Lubricants (Pvt) Ltd, Multan
Bopp Labelling Machine	9,380	9,015	5,500	(3,515)	M/s Engi Plastic (Pvt) Ltd, Lahore
Plate Heat Exchanger	584	552	621	69	M/s Two Star Engineering (Pvt) Ltd, Lahore
VEHICLES					
Suzuki Mehran	450	118	230	112	Mr.M.Ajmal - employee
Toyota Corolla	934	421	508	87	Mr.Ashar Jan - employee
Toyota Corolla	1,380	374	708	334	Mr.M.Javed - employee
Toyota Corolla	960	581	614	33	Mr.M.Sharif - employee
	23,045	18,687	13,964	(4,723)	
Aggregate value of other items of property, plant and equipment with individual book value not exceeding Rs. 50,000					
	2,059	835	1,777	942	
2009	25,104	19,522	15,741	(3,781)	
2008	6,359	2,879	5,141	2,262	

14.7.1 These disposals are made as per the Company policy.

14.7.2 These disposals are made by negotiation.