

MURREE BREWERY COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

13.3 As explained in note 13.1 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 (Rs. '000)	Written Down Value
Land	2,743	-	2,743
Buildings	73,555	(48,767)	24,788
Plant and machinery	725,291	(403,835)	321,456
2007	801,589	(452,602)	348,987
2006	761,330	(375,548)	385,782

13.4 Depreciation charge has been allocated as follows:

	2007 (Rs. '000)	2006 (Rs. '000)
Cost of sales	79,142	47,543
Distribution cost	4,316	4,108
Administrative expenses	7,745	7,216
	91,203	58,867

13.5 Detail of capital work in progress is as follows:

Bottling machine	-	5,463
Rotary rinser for glass bottle	-	805
Molasses tank	4,150	-
	4,150	6,268

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

	Original cost	Book value	Sale proceeds	Gain/ (loss)	Sold to
Note	(Rs. '000)				
VEHICLES					
KIA Classic	529	69	69	-	Mr. Asher Jan - employee
Toyota Corolla	628	66	66	-	Mr. Manzoor Alam Shah - employee
Toyota Corolla	893	55	73	18	Mr. Nazir Ahmad - Ex-employee
Suzuki Cultus	600	142	142	-	Mr. Sharif Ahmad - employee
Suzuki Margalla	510	110	110	-	Maj @ Tahir Anwar Mirza - employee
Suzuki Khyber	260	104	133	29	Mr. Tallat Yaqoob - employee
Suzuki Margalla	420	168	215	47	Mr. M.Tariq - employee
Honda Saloon	665	266	266	-	Abdul Qayum - employee
Nissan Sunny	550	436	436	-	M/s D.P.Edulji & Co (Private) Limited (an associated Company)
Dong Fang	700	279	391	112	M/S Darwesh Bros. Peshawar
	5,755	1,695	1,901	206	
Aggregate value of other items of property, plant and equipment with individual book value not exceeding Rs. 50,000	5,145	198	2,057	1,859	
2007	10,900	1,893	3,958	2,065	
2006	4,932	1,059	3,256	2,197	

13.6.1 These disposals are made as per the Company policy.

13.6.2 These disposals are made by negotiation.