

VITAL WATER BOTTLING CO LTD
ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2010

STATEMENTS OF FINANCIAL POSITION

	31 March 2010 (Unaudited) Rs	31 December 2009 (Audited) Rs
ASSETS		
Non-current assets	85,970,602	84,920,526
Current assets	79,539,708	65,923,948
TOTAL ASSETS	Rs 165,510,310	150,844,474
EQUITY AND LIABILITIES		
Capital and reserves	39,871,175	34,088,713
Non-current liabilities	32,892,241	29,410,393
Current liabilities	92,746,894	87,345,368
TOTAL EQUITY AND LIABILITIES	Rs 165,510,310	150,844,474

STATEMENTS OF CHANGES IN EQUITY

	Quarter ended 31 March 2010 (Unaudited) Rs	Quarter ended 31 March 2009 (Unaudited) Rs
Balance at 1 January, as previously reported	34,088,714	31,494,629
- prior Year Adjustments	-	-
As restated	34,088,714	31,494,629
Profit for the period	5,782,461	2,820,360
Other comprehensive income	-	-
Total comprehensive income for the Year	5,782,461	2,820,360
Balance at 31 March	Rs 39,871,175	34,314,989

NOTES:

The interim condensed financial statements for the quarter ended 31 March 2010 are unaudited and are prepared using the same accounting policies and methods of computation as those adopted in the statutory financial statements for the year ended 31st December 2009.

Company Results :

-Turnover for the first quarter increased by 24 % compared to last year. Increase in sales contributed to the improvement of profit before tax from Rs 3.4m to Rs 6.8m

Prospects

Prospects for the remaining nine months are fair, subject to no significant deterioration of the economic environment.

By order of the Board

Currimjee Limited
Secretary

Dated this : 14 May 2010

The Board of Directors of Vital Water Bottling Co Ltd accepts full responsibility for the accuracy of the information contained in these condensed unaudited financial statements prepared in accordance with International Financial Reporting Standards. Copies of the report are available to the public, free of charge, at the registered office of the Company: 6 Sir William Newton St, Port Louis.

These Financial Statements are issued pursuant to DEM Rule 17 and Rule 8 of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007.

The statement of direct and indirect interests pursuant to the rule 8(2)(m) of the Securities Act (Disclosure Obligations of Reporting Issuers) Rules 2007 is available upon request from the Company Secretary, Currimjee Limited.

STATEMENTS OF COMPREHENSIVE INCOME

	Quarter ended 31 March 2010 (Unaudited) Rs	Quarter ended 31 March 2009 (Unaudited) Rs
Revenue	51,049,576	41,235,284
Operating profit	8,224,126	4,636,210
Finance costs	(1,361,881)	(1,214,740)
Profit before taxation	6,862,245	3,421,470
Taxation	(1,079,784)	(601,110)
	5,782,461	2,820,360
Other comprehensive income	-	-
Total comprehensive income for the year	5,782,461	2,820,360
Earnings per share	2.63	1.28

STATEMENTS OF CASH FLOWS

	Quarter ended 31 March 2010 (Unaudited) Rs	Quarter ended 31 March 2009 (Unaudited) Rs
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	(11,567,726)	4,317,081
NET CASH USED IN INVESTING ACTIVITIES	(4,033,447)	(6,876,058)
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	10,335,229	(2,755,573)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(5,265,944)	(5,314,550)
CASH AND CASH EQUIVALENTS-OPENING	(23,466,176)	(11,758,568)
CASH AND CASH EQUIVALENTS-CLOSING	(28,732,120)	(17,073,118)