

14 Property, Plant and Equipment	Owned								Leased			Grand Total	
	Freehold land	Buildings on freehold land	Non factory building	Plant and machinery	Electric Installations	Factory equipment	Furniture, fixtures and office	Vehicles	Total	Plant and machinery	Vehicles		Total
-----Rupees-----													
At 01 July 2011													
Cost / revalued amount	494,100,000	77,046,290	57,349,247	298,825,449	23,299,332	18,107,024	2,744,965	10,697,203	982,169,510	197,096,955	2,110,000	199,206,955	1,181,376,465
Accumulated depreciation	-	(50,629,821)	(21,095,797)	(163,035,939)	(15,229,302)	(10,300,485)	(2,027,559)	(7,369,607)	(269,688,510)	(46,891,019)	(1,635,102)	(48,526,121)	(318,214,631)
Net book value	494,100,000	26,416,469	36,253,450	135,789,510	8,070,030	7,806,539	717,406	3,327,596	712,481,000	150,205,936	474,898	150,680,834	863,161,834
Year ended 30 June 2012													
Opening net book value	494,100,000	26,416,469	36,253,450	135,789,510	8,070,030	7,806,539	717,406	3,327,596	712,481,000	150,205,936	474,898	150,680,834	863,161,834
Additions	-	-	-	-	-	237,275	-	-	237,275	-	-	-	237,275
Revaluation surplus / (decrease)	47,900,000	8,074,088	(8,345,012)	(49,474,566)	4,936,973	-	-	-	3,091,483	-	-	-	3,091,483
Impairment loss	-	-	-	(18,554,742)	-	-	-	-	(18,554,742)	-	-	-	(18,554,742)
Transfer:													
Cost	-	-	-	105,347,080	-	-	-	2,110,000	107,457,080	(105,347,080)	(2,110,000)	(107,457,080)	-
Accumulated depreciation	-	-	-	(28,924,193)	-	-	-	(1,635,102)	28,924,193	1,635,102	30,559,295	-	-
				76,422,887				474,898	76,897,785	(76,422,887)	(474,898)	(76,897,785)	-
Disposals:													
Cost	-	-	-	(6,261,527)	-	-	-	(1,714,255)	(7,975,782)	-	-	-	(7,975,782)
Accumulated depreciation	-	-	-	1,821,975	-	-	-	1,150,417	2,972,392	-	-	-	2,972,392
				(4,439,552)				(563,838)	(5,003,390)				(5,003,390)
Depreciation charge	-	(2,641,647)	(1,812,673)	(7,646,337)	(807,003)	(790,409)	(71,741)	(668,535)	(14,438,345)	(6,517,792)	-	(6,517,792)	(20,956,137)
Closing net book value	542,000,000	31,848,910	26,095,765	132,097,200	12,200,000	7,253,405	645,665	2,570,121	754,711,066	67,265,257	-	67,265,257	821,976,323
At 30 June 2012													
Cost / revalued amount	542,000,000	85,120,378	49,004,235	329,881,694	28,236,305	18,344,299	2,744,965	11,092,948	1,066,424,824	91,749,875	-	91,749,875	1,158,174,699
Accumulated depreciation	-	(53,271,468)	(22,908,470)	(197,784,494)	(16,036,305)	(11,090,894)	(2,099,300)	(8,522,827)	(311,713,758)	(24,484,618)	-	(24,484,618)	(336,198,376)
Net book value	542,000,000	31,848,910	26,095,765	132,097,200	12,200,000	7,253,405	645,665	2,570,121	754,711,066	67,265,257	-	67,265,257	821,976,323
Year ended 30 June 2013													
Opening net book value	542,000,000	31,848,910	26,095,765	132,097,200	12,200,000	7,253,405	645,665	2,570,121	754,711,066	67,265,257	-	67,265,257	821,976,323
Additions	-	-	-	3,165,000	1,000,455	-	-	-	4,165,455	-	-	-	4,165,455
Disposals:													
Cost	-	-	-	(32,027,896)	-	-	-	-	(32,027,896)	-	-	-	(32,027,896)
Accumulated depreciation	-	-	-	11,595,896	-	-	-	-	11,595,896	-	-	-	11,595,896
				(20,432,000)					(20,432,000)				(20,432,000)
Depreciation charge	-	(3,184,891)	(1,304,788)	(7,333,181)	(1,244,395)	(725,341)	(64,567)	(514,025)	(14,371,188)	(3,363,263)	-	(3,363,263)	(17,734,451)
Closing net book value	542,000,000	28,664,019	24,790,977	107,497,019	11,956,060	6,528,064	581,098	2,056,096	724,073,333	63,901,994	-	63,901,994	787,975,327
At 30 June 2013													
Cost / revalued amount	542,000,000	85,120,378	49,004,235	301,018,798	29,236,760	18,344,299	2,744,965	11,092,948	1,038,562,383	91,749,875	-	91,749,875	1,130,312,258
Accumulated depreciation	-	(56,456,359)	(24,213,258)	(193,521,779)	(17,280,700)	(11,816,235)	(2,163,867)	(9,036,852)	(314,489,050)	(27,847,881)	-	(27,847,881)	(342,336,931)
Net book value	542,000,000	28,664,019	24,790,977	107,497,019	11,956,060	6,528,064	581,098	2,056,096	724,073,333	63,901,994	-	63,901,994	787,975,327
Annual rate of depreciation (%)	-	10	5	5	10	10	10	20		5	20		

NOTE
2013 **2012**
Rupees

14.1 Depreciation charge for the year has been allocated as follows:

Cost of sales	26	15,851,071	18,403,188
Administrative expenses	28	1,883,380	2,552,949
		<u>17,734,451</u>	<u>20,956,137</u>