

Registered Number SC 22718

**CHARLES MACKINLAY & CO LIMITED**  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 March 2013**

WEDNESDAY



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COMPANIES HOUSE

**Directors' report for the year ended 31 March 2013**

The directors present their report and the financial statements for the year ended 31 March 2013.

**Principal activity and business review**

The company did not trade during the year and consequently has produced neither a profit nor a loss.

**Directors**

The directors of the company at 31 March 2013 were as follows:

Ashoke Kumar Roy  
Hemanth Menon

There are no directors' interests requiring disclosure under the Companies Act 2006.

**Auditors**

The company has taken advantage of the exemption under the provisions of Section 480 of the Companies Act 2006 not to appoint auditors.



**Ashoke Roy**  
**Director**

30 October 2013

**Balance sheet 31 March 2013 – (Company Number SC 22718)**

|                               | <u>Note</u> | <u>2013</u><br>£ | <u>2012</u><br>£ |
|-------------------------------|-------------|------------------|------------------|
| <b>Current Assets</b>         |             |                  |                  |
| Debtors                       | 2           | <u>10</u>        | <u>10</u>        |
| <b>Capital &amp; Reserves</b> |             |                  |                  |
| Called up share capital       | 3           | 177,110          | 177,110          |
| Share premium account         |             | 10,000           | 10,000           |
| Profit and loss account       |             | <u>(187,100)</u> | <u>(187,100)</u> |
|                               |             | <u>10</u>        | <u>10</u>        |

For the year ended 31 March 2013, the company was entitled to exemption under section 480 of the Companies Act 2006.

No member has required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

1. Ensuring the company keeps accounting records which comply with section 221 of the Companies Act 2006.
2. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors on 30 October 2013.



**Ashoke Roy**  
Director

30 October 2013

## Notes to the financial statements for the year ended 31 March 2013

1. **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom and under the historical cost convention.

2. **Profit and loss account**

The company did not trade during the year and consequently has produced neither a profit nor a loss.

3. **Debtors**

|  | <u>2013</u><br>£ | <u>2012</u><br>£ |
|--|------------------|------------------|
| Amount due by immediate parent company | <u>10</u>        | <u>10</u>        |

4. **Share Capital**

|                                       | <u>2013</u><br>£ | <u>2012</u><br>£ |
|---------------------------------------|------------------|------------------|
| <b>Authorised:</b>                    |                  |                  |
| 400,000 Ordinary shares of £1.00 each | <u>400,000</u>   | <u>400,000</u>   |
| <b>Allotted and fully paid:</b>       |                  |                  |
| 177,710 Ordinary shares of £1.00 each | <u>177,110</u>   | <u>177,110</u>   |

5. **Ultimate parent company**

At 31 March 2013, the ultimate controlling party was United Spirits Limited a company incorporated in India.

At 31 March 2013, the ultimate UK parent undertaking and controlling entity was USL Holdings (UK) Limited.

The immediate parent company and smallest group in which the results of the Company are consolidated is that of Whyte and Mackay Group Limited, whose consolidated accounts may be obtained from the Registrar of Companies, Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF.