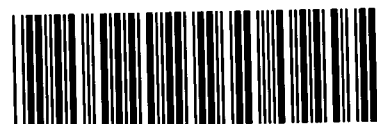


Registered Number SC 022718

CHARLES MACKINLAY & COMPANY LIMITED
ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2014

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COMPANIES HOUSE

Directors' report for the period ended 31 December 2014

The directors present their report and the financial statements for the 9 month period ended 31 December 2014.

Principal activity and business review

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

On 9 May 2014 a deal was signed between United Spirits (Great Britain) Limited and Emperador UK Limited for the purchase by the latter of 100% of Whyte & Mackay Group Limited. This deal was completed on 31 October 2014.

Directors

The directors of the Company who were in office during the period and up to the date of signing the financial statements were:

Ashoke Kumar Roy – (resigned 29 October 2014)

Hemanth Nandakumar Menon – (resigned 31 October 2014)

Winston Sy Co – (appointed 31 October 2014)

Bryan Harold Donaghey – (appointed 24 November 2014)

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.



Bryan Donaghey
Director
22 October 2015

Balance sheet - 31 December 2014 - (Registered Number: SC022718)

	<u>Note</u>	<u>Dec 2014</u> £	<u>Mar 2014</u> £
Current Assets			
Debtors	3	<u>1</u>	<u>1</u>
Capital & Reserves			
Called up share capital	4	<u>1</u>	<u>1</u>

For the financial period in question, the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of directors on 22 October 2015.



Bryan Donaghey
Director

Notes to the financial statements for the period ended 31 December 2014**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 period and consequently has produced neither a profit nor a loss.

3. Debtors

	<u>Dec 2014</u>	<u>Mar 2014</u>
	£	£
Amount due by immediate parent company	<u>1</u>	<u>1</u>

4. Share Capital

	<u>Dec 2014</u>	<u>Mar 2014</u>
	£	£
Authorised:		
400,000 Ordinary shares of £1 each	<u>400,000</u>	<u>400,000</u>
Allotted and fully paid:		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

5. Ultimate parent company

At 31 December 2014, the ultimate controlling party was Alliance Global Group, Inc. ("AGI"), a company incorporated in the Philippines, and the Philippine parent undertaking and controlling entity was Emperador Inc. ("EMP").

At 31 December 2014, the ultimate UK parent undertaking and controlling entity was Emperador Holdings (GB) Ltd.

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, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF.