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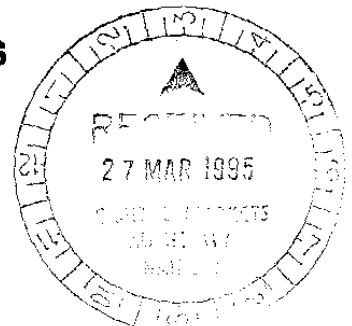
THE LIMURU TEA COMPANY LIMITED

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REPORT AND ACCOUNTS

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THE LIMURU TEA COMPANY LIMITED

**Report and accounts
for the year ended 31st December 1994**

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THE LIMURU TEA COMPANY LIMITED

BOARD OF DIRECTORS

J. A. Wood - Chairman
M. W. Harley
C. R. Key
J. P. Mbogua
T. F. Robley
M. K. A. Sang

Company Secretary

C. A. Ouda, F.C. I. S., C.P.S. (K)

Registered Office

Norfolk Towers
Kijabe Street
P.O. Box 42011
Nairobi

Auditors

Coopers & Lybrand
Queensway House
Kaunda Street
P.O. Box 30158
Nairobi

Advocates

Hamilton Harrison & Mathews
ICEA Building
Kenyatta Avenue
P.O. Box 30333
Nairobi

Bankers

Standard Chartered Bank Kenya Limited
Moi Avenue
P.O. Box 72585
Nairobi

Barclays Bank of Kenya Limited
Limuru Branch
P.O. Box 252
Limuru

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1. Tea trade in Kenya - periodicals
2. Tea trade in Limuru - Kenya

THE LIMURU TEA COMPANY LIMITED

Report of the Directors

The Directors have pleasure in presenting their report and audited accounts for the year ended 31st December, 1994.

ACTIVITY

There has been no change in the Company's activity during the year. It continues to grow tea and delivers green leaf to Mabroukie Factory for manufacture.

RESULTS, DIVIDENDS AND TRANSFERS TO RESERVES

	1994	1993
	Kshs.	Kshs.
Profit after taxation	14,307,974	44,119,202
Less: Interim dividend paid	(1,300,000)	(3,000,000)
Final dividend proposed	(9,000,000)	(41,000,000)
Retained profit transferred to reserves	4,007,974	119,202
Issued shares of Kshs. 20 each	200,000	200,000
Earnings per share	Kshs. 71.54	220.60
Total dividend per share	Kshs. 51.50	220.00

BOARD OF DIRECTORS

The present board of Directors is set out on page 1.

Messrs J. P. Mbogua and J.A. Wood retire in accordance with Article 100 of the Company's Articles of Association and being eligible, offer themselves for re-election.

AUDITORS

Coopers & Lybrand continue in office in accordance with Section 159 (2) of the Companies Act (Cap 486).

BY ORDER OF THE BOARD

C. A. Ouda
Secretary
February 8, 1995

2007/1203

THE LIMURU TEA COMPANY LIMITED

Report of the Auditors to the Members of The Limuru Tea Company Limited

We have audited the accounts set out on pages 4 to 9. The accounts are in agreement with the books which have been properly kept. We obtained the information and explanations we required.

In our opinion the accounts give a true and fair view of the state of affairs of the company at 31st December 1994 and of its profit and source and application of funds for the year then ended and comply with the Companies Act (Cap. 486)

Coopers & Lybrand
Certified Public Accountants of Kenya

Nairobi

21st February, 1995

THE LIMURU TEA COMPANY LIMITED

Profit and Loss Account
for the year ended 31st December 1994

	Notes	1994 Kshs.	1993 Kshs.
Turnover		<u>43,925,659</u>	<u>79,702,760</u>
Profit before taxation	2	22,986,276	68,219,202
Taxation	3	<u>(8,678,302)</u>	<u>(24,100,000)</u>
Profit attributable to the shareholders		14,307,974	44,119,202
Dividends	4	<u>(10,300,000)</u>	<u>(44,000,000)</u>
Retained profit for the year	10	<u>4,007,974</u>	<u>119,202</u>
Earnings per share	5	<u>71.54</u>	<u>220.60</u>
Statement of revenue reserves			
At 1st January		6,438,830	6,319,628
Retained profit for the year		4,007,974	119,202
Transfer to capital reserves		<u>(2,000)</u>	<u>—</u>
At 31st December		<u>10,444,804</u>	<u>6,438,830</u>

Report of the Auditors - Page 3

The notes on Pages 7 to 9 form part of these accounts.

THE LIMURU TEA COMPANY LIMITED

Balance Sheet as at 31st December 1994

	Notes	1994 Kshs.	1993 Kshs.
CAPITAL EMPLOYED			
Fixed assets	6	<u>15,742,489</u>	<u>16,147,348</u>
Current assets			
Stocks	7	206,420	168,506
Debtors		58,870	64,992
Tax recoverable		899,369	—
Group Company	8	15,796,596	61,977,115
Bank and cash balances		<u>297,911</u>	<u>564,768</u>
		<u>17,257,166</u>	<u>62,775,381</u>
Current liabilities			
Creditors		2,706,217	3,226,306
Current taxation			16,549,728
Dividends		<u>9,000,000</u>	<u>41,861,231</u>
		<u>11,706,217</u>	<u>61,637,265</u>
Net current assets		<u>5,550,949</u>	<u>1,138,116</u>
		<u>21,293,438</u>	<u>17,285,464</u>
FINANCED BY:			
Capital and reserves			
Ordinary share capital	9	4,000,000	4,000,000
Reserves	10	<u>17,293,438</u>	<u>13,285,464</u>
		<u>21,293,438</u>	<u>17,285,464</u>

J. A. Wood)
M.W. Harley) Directors

The accounts were approved by the Board of Directors on 8th February 1995

Report of the Auditors - Page 3

The notes on pages 7 to 9 form part of these accounts.

THE LIMURU TEA COMPANY LIMITED

**Statement of Source and Application of Funds
for the year ended 31st December 1994**

	1994 Kshs	1993 Kshs
SOURCES OF FUNDS		
Profit before taxation	22,986,276	68,219,202
Items not involving the movement of funds:		
Depreciation	483,859	484,658
Profit on disposal of fixed assets	—	(41,912)
Funds generated from operations	23,470,135	68,661,948
Other sources:		
Sale of fixed assets	—	44,000
Total source of funds	23,470,135	68,705,948
APPLICATION OF FUNDS		
Dividends paid	(43,161,231)	(13,681,920)
Taxation paid	(26,127,399)	(13,121,179)
Capital expenditure	(79,000)	(29,000)
Total application of funds	(69,367,630)	(26,832,099)
	(45,897,495)	41,873,849
MOVEMENT IN WORKING CAPITAL		
Stocks	37,914	(47,110)
Debtors	(8,122)	12,973
Creditors	520,089	(2,422,371)
Group company	(46,180,519)	44,116,080
	(45,630,638)	41,659,572
(Decrease)/Increase in liquid funds	(266,857)	214,277
	(45,897,495)	41,873,849

Report of the Auditors on Page 3.

The notes on pages 7 to 9 form part of these accounts.

THE LIMURU TEA COMPANY LIMITED

Notes to the Accounts - 31st December 1994

1. SIGNIFICANT ACCOUNTING POLICIES

The accounts are prepared under the historical cost convention as modified by the revaluation of certain fixed assets. The significant accounting policies adopted are:

Turnover

The turnover represents the value of tea delivered net of charges paid to the manufacturers, selling agents and County Council Cess paid to Limuru County Council.

Fixed assets

Fixed assets are stated at cost or as revalued on an existing use basis. Provision is made for depreciation on the straight line method designed to write off the original cost or valuation of fixed assets other than freehold land, over their anticipated useful lives. Development costs include direct costs and attributable overheads incurred in bringing tea into production which occurs in the fourth year after planting.

The annual depreciation rates in use are:

Leasehold land	-	in equal instalments over the period of the lease.
Tea development	-	from year 4 onwards a graduated scale is adopted that increases the annual depreciation charge from 0.6% in year 4 to 2% in year 10. The depreciation rate remains at 2% thereafter for the remaining part of the asset's useful life.
Buildings	-	in equal instalments over the useful life of the asset which will not exceed 40 years.
Plant	-	7%
Vehicles	-	10%
Fixtures and fittings	-	7%

Stocks

Stocks represent consumable estate stores valued at the lower of cost and net realisable value.

Taxation

Taxation is provided in the profit and loss account on the basis of the profit included therein, adjusted according to the fiscal laws of Kenya. Provision is made except in respect of taxation which can reasonably be expected to continue to be deferred for the foreseeable future.

THE LIMURU TEA COMPANY LIMITED

Notes to the Accounts - 31st December 1994

	1994	1993
	Kshs	Kshs
2. PROFIT BEFORE TAXATION		
Profit before taxation is arrived at after charging:		
Depreciation	483,859	484,658
Auditors' remuneration	230,000	192,000
Directors' fees	46,044	46,044
and after crediting:		
Interest	7,121,676	9,316,867
3. TAXATION		
On the adjusted profit for the year at 37.5% including drought levy (1993 - 35%)	8,774,302	24,100,000
Prior year overprovision	(96,000)	—
	<u>8,678,302</u>	<u>24,100,000</u>
4. DIVIDENDS		
Dividends are shown gross on 200,000 shares and comprise:		
Interim at Kshs. 6.50 (1993 Kshs. 15) - paid	1,300,000	3,000,000
Final at Kshs. 45 (1993 at Kshs. 205) - payable	9,000,000	41,000,000
	<u>10,300,000</u>	<u>44,000,000</u>
5. EARNINGS PER SHARE		
Earnings per ordinary share of Kshs 71.54 per share is calculated on the profit attributable to shareholders of Kshs. 14,307,974 (1993 Kshs. 44,119,202) and 200,000 shares in issue throughout the year.		

THE LIMURU TEA COMPANY LIMITED

Notes to the Accounts - 31st December 1994

6. FIXED ASSETS	Land, Development and Buildings	Plant Vehicles, Fixtures and Fittings	Total
Cost or valuation:	Kshs.	Kshs.	Kshs.
31st December 1993	19,375,013	1,396,324	20,771,337
Additions	79,000	—	79,000
31st December 1994	19,454,013	1,396,324	20,850,337
Comprising:			
Valuation - 1977	12,408,652	9,500	12,418,152
Cost	7,045,361	1,386,824	8,432,185
Accumulated depreciation:			
31st December 1993	3,949,913	674,076	4,623,989
Charge for the year	386,071	97,788	483,859
31st December 1994	4,335,984	771,864	5,107,848
Net book value:			
31st December 1994	15,118,029	624,460	15,742,489
31st December 1993	15,425,100	722,248	16,147,348
		1994 Kshs.	1993 Kshs.
7. STOCKS			
Stores and packing materials		206,420	168,506
8. GROUP COMPANY			
Brooke Bond Kenya Ltd. The company sold green leaf to Brooke Bond Kenya Ltd and the balance due arises therefrom.		15,796,596	61,977,115
9. ORDINARY SHARE CAPITAL			
Authorised, issued and fully paid: 200,000 of Kshs. 20 each		4,000,000	4,000,000
10. RESERVES	Revenue Kshs.	Capital Kshs.	Total Kshs.
31st December 1993	6,438,830	6,846,634	13,285,464
Retained profit for the year	4,007,974	—	4,007,974
Transfer to capital reserves	(2,000)	2,000	—
31st December 1994	10,444,804	6,848,634	17,293,438

Report of the Auditors - Page 3

THE LIMURU TEA COMPANY LIMITED

Five Year Record

	1994	1993	1992	1991	1990
TEA PRODUCTION (TONNES)	686	942	684	691	901
TURNOVER (Kshs '000)	<u>43,926</u>	<u>79,703</u>	<u>30,935</u>	<u>21,157</u>	<u>24,828</u>
(Kshs ' 000)					
PROFIT BEFORE TAXATION	22,986	68,219	20,025	11,235	14,756
TAXATION	<u>(8,678)</u>	<u>(24,100)</u>	<u>(7,600)</u>	<u>(4,430)</u>	<u>(6,278)</u>
PROFIT ATTRIBUTABLE TO THE SHAREHOLDERS	14,308	44,119	12,425	6,805	8,478
DIVIDENDS	<u>(10,300)</u>	<u>(44,000)</u>	<u>(12,400)</u>	<u>(6,600)</u>	<u>(8,200)</u>
PROFIT RETAINED FOR THE YEAR	<u>4,008</u>	<u>119</u>	<u>25</u>	<u>205</u>	<u>278</u>
EARNINGS PER SHARE (Kshs.)	71.54	220.60	62.13	34.02	42.39
DIVIDENDS PER SHARE (Kshs.)	51.50	220.00	62.00	33.00	41.00

THE LIMURU TEA COMPANY LIMITED

FORM OF PROXY

I/We
(Please use block letters)

being member/members of The Limuru Tea Company Limited hereby appoint

.....
(Please use block letters)

failing whom the Chairman of the meeting as my/our proxy to attend and vote for me/us and on my/our behalf at the seventieth annual general meeting of the Company to be held on 20th April 1995 and at any adjournment thereof. I/We desire to vote on the resolutions set out in the notice of the meeting as shown below (please tick the appropriate space).

RESOLUTIONS

	Resolution	For	Against
1.	Adopt the report and accounts	1	
2.	Declare a dividend	2	
3.	Approve directors' remuneration	3	
4.	Re-elect the following directors: (a) J. P Mbogua (b) J. A Wood	4(a) 4 (b)	
5.	Authorise the directors to fix the auditors remuneration	5	

As witness my/our hand this..... day.....1995

Signature(s).....
.....

NOTES

1. This proxy must be filled and returned to the Company Secretary, The Limuru Tea Company Limited, Norfolk Towers, Kijabe Street, P.O. Box 42011, Nairobi not later than 11 a.m. on Tuesday 18 April 1995.
2. All alterations to the proxy must be initialled.
3. Should the form of proxy be returned signed, but without specific directions as to how the proxy should vote, the Chairman or proxy chosen may vote or abstain at his/her discretion.
4. A corporation should execute under its common seal or by the hand of any officer or attorney duly authorised in writing.

To be posted to: Company Secretary
The Limuru Tea Company Limited
P.O. Box 42011
Nairobi

SECOND FOLD

AFFIX POSTAGE STAMP

The Company Secretary
The Limuru Tea Company Limited
P.O. Box 42011,
Nairobi Kenya

THIRD FOLD

Tuck inside facing flap

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THE LIMURU TEA COMPANY LIMITED

Notice of Meeting

NOTICE IS HEREBY GIVEN that the seventieth annual general meeting of **THE LIMURU TEA COMPANY LIMITED** will be held in the boardroom of Brooke Bond Kenya Limited, Norfolk Towers, Kijabe Steet, Nairobi on 20th April, 1995 at 11.00 a.m. for the following purposes:-

1. To receive and consider the balance sheet and accounts of the Company for the year ended 31st December 1994 and the report of directors and auditors thereon.
2. To approve the payment of a final dividend.
3. To approve the director's remuneration of Shs. 46,044 for the year ended 31st December 1994.
4. To re-elect directors.
5. To authorise the directors to fix the auditors' remuneration.

BY ORDER OF THE BOARD

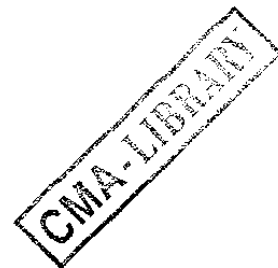
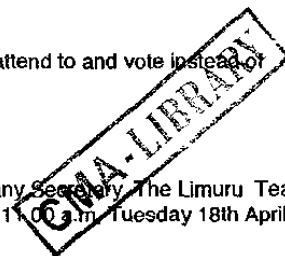
C. A. Ouda
Secretary

27th March 1995

A member entitled to attend and vote at the meeting may appoint a proxy or proxies to attend to and vote instead of him.

A proxy need not be a member of the company.

A form of proxy is on page 11 and must be filled and returned so as to reach the Company Secretary, The Limuru Tea Company Limited, Norfolk Towers, Kijabe Street, P.O. Box 42011, Nairobi not later than 11.00 a.m. Tuesday 18th April, 1995.



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