

**Mountain Beverages Limited**  
**Business Report and Financial Statements**  
**For the Year ended 30 June 2021**

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**Statement of Comprehensive Income**

	<b>Notes</b>	<b>30-Jun-21 Shs</b>	<b>30-Jun-20 Shs</b>
Revenue	<b>1</b>	133,223,075	68,302,000
Cost of sales	<b>2</b>	<u>(70,834,154)</u>	<u>(38,603,359)</u>
<b>Gross Profit</b>		<b><u>62,388,921</u></b>	<b><u>29,698,641</u></b>
Administrative expenses	<b>3</b>	(39,168,400)	(43,977,400)
Operating expenses	<b>4</b>	<u>(224,000)</u>	<u>(3,544,000)</u>
<b>Operating profit/loss</b>		<b><u>22,996,521</u></b>	<b><u>(17,822,759)</u></b>
Finance cost	<b>5</b>	<u>(746,000)</u>	<u>(876,000)</u>
<b>Profit/loss before tax</b>		<b><u>22,250,521</u></b>	<b><u>(18,698,759)</u></b>
Tax credit	<b>6</b>	<u>(6,675,156)</u>	<u>5,609,627</u>
<b>Net profit/loss for the year</b>		<b><u><u>15,575,365</u></u></b>	<b><u><u>(13,089,132)</u></u></b>