(Registered Number SC027975, Scotland)

ABERLOUR DISTILLERY COMPANY LIMITED

ANNUAL REPORT AND ACCOUNTS

PERIOD ENDED 30 JUNE 2013

ABERLOUR DISTILLERY COMPANY LIMITED

Registered Number SC027975, Scotland

REPORT OF THE DIRECTORS

The directors of Aberlour Distillery Company Limited ("the Company") present their report and the financial statements of the Company for the period ended 30 June 2013.

PRINCIPAL ACTIVITY, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

In the year ended 30 June 2013, the company did not trade.

DIRECTORS AND THEIR INTERESTS

The directors of the Company who served during the year and to the date of this report are listed below:

Directors:	S Macnab H Fetter

According to the register of directors' interests, none of the directors had any beneficial interest in the share capital of the Company or of any UK group company at the beginning or end of the period.

By Order of the Board

S Macnab
Director

17 December 2013

Registered Office
111-113 Renfrew Rd
Paisley
Renfrewshire
PA3 4DY

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ABERLOUR DISTILLERY COMPANY LIMITED

PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 30 JUNE 2013

	Notes	30 June 2013 £'000	30 June 2012 £'000
TURNOVER	2	-	-
COST OF SALES		-	-
GROSS PROFIT		-	-
Other operating income		-	-
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		-	-
Tax on profit on ordinary activities	3	-	-
PROFIT FOR THE FINANCIAL PERIOD		-	-
Dividends paid		-	-
RETAINED PROFIT FOR THE PERIOD		-	-

There have been no recognised gains and losses for the period other than the result for the period.

ABERLOUR DISTILLERY COMPANY LIMITED

BALANCE SHEET
As at 30 June 2013

	Notes	30 June 2013	30 June 2012
		£'000	£'000
CURRENT ASSETS			
Debtors	4	2,387	2,387
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE PERIOD	5	(2,362)	(2,362)
NET ASSETS		25	25
CAPITAL AND RESERVES			
Called up share capital	6	25	25
Profit and loss account		-	-
EQUITY SHAREHOLDERS' FUNDS		25	25

For the period ended 30 June 2013 the company was entitled to the exemption under Section 480(1) (b) of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for:

(i) ensuring the company keeps accounting records which comply with Section 386; and

(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at 30 June 2013, and of its profit or loss for the financial period, in accordance with Sections 394 to 397, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements were approved by the Board on 17 December 2013.

S Macnab
Director

The notes on pages 5 & 6 form part of the financial statements.

ABERLOUR DISTILLERY COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the period ended 30 June 2013

1. ACCOUNTING POLICIES

The principal accounting policies of the company are set out below. The policies remain unchanged from the previous period.

Basis of accounting

- **Accounting convention**
  The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards.

- **Accounting period**
  The accounting period is the period from 1 July 2012 to 30 June 2013.

2. PROFIT AND LOSS ACCOUNT

The company did not trade during the period.

3. TAX ON PROFIT ON ORDINARY ACTIVITIES

No tax charge arises in the Company for the period (2012: £nil).

4. DEBTORS: AMOUNTS DUE WITHIN ONE PERIOD	30 June 2013 £'000	30 June 2012 £'000
Amounts owed by fellow subsidiary undertakings	2,387	2,387

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE PERIOD	30 June 2013 £'000	30 June 2012 £'000
Amounts owed to group undertakings	2,362	2,362

6. CALLED UP SHARE CAPITAL

	30 June 2013 £'000	30 June 2012 £'000
Authorised 50,000 ordinary shares of £1	50	50
Allotted, called up and fully paid 25,002 ordinary shares of £1	25	25

7. ULTIMATE PARENT COMPANY

The ultimate parent company and the parent company of the smallest and largest group to include the company in its consolidated financial statements is Pernod Ricard SA, a listed company incorporated in France. Copies of its consolidated financial statements are available from 12 Place des Etats – Unis 75783 Paris, Cedex 16, France.

The immediate parent company is House of Campbell, incorporated in Scotland. Copies of its financial statements are available from Companies House, Edinburgh.