

SOM DISTILLERIES & BREWERIES LIMITED
REVIEW REPORT BY AUDITORS
(For the quarter and three months ended June 30, 2015)

To
The Board of Directors,
Som Distilleries & Breweries Limited,
Bhopal

Introduction

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED**. Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 for the quarter and three months ended June 30, 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. Management is responsible for preparation and presentation of this statement in accordance with applicable accounting standards and other recognized accounting practices and policies to disclose the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed. Our responsibility is to express a conclusion on this statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement, read with the notes thereon, prepared in accordance with applicable accounting standards specified under Section 133 of Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K.C. KHANNA & CO.,**
Chartered Accountants
Firm Registration No. 00481N



Harsha Chandra
Partner
Membership No. 080489



Dated: August 03, 2015

Note: This certificate is issued in terms of the requirements of Clause 41 of the listing agreement with the Stock Exchanges.

SOM DISTILLERIES & BREWERIES LTD BHO PAL

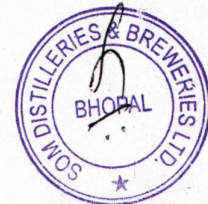
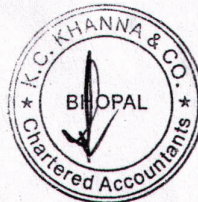
23, Zone - II M.P. Nagar, Bhopal - 462011 India.

PH. 0755- 4271271, 4271369

Unaudited Financial Results for the Quarter ended 30th June, 2015.

(Amount in Lakhs)

Particulars	Quarter Ended			Year Ended
	(Unaudited) 30-06-2015.	(Unaudited) 31-03-2015.	(Unaudited) 30-06-2014.	Audited 31-03-2015.
PART -1				
1 a Income from Operations				
Revenue from Operations (Gross)	8439.02	5929.19	7165.08	21533.88
Less: Excise Duty	706.20	602.16	147.14	918.19
Revenue from Operations (Net)	7732.82	5327.03	7017.94	20615.69
b Other Operating Income	16.95	38.67	36.20	119.14
Total Income from Operations (Net)	7749.77	5365.70	7054.14	20734.83
2 Expenses				
a Cost of Materials Consumed	3444.48	3206.79	3011.21	10140.93
b Purchase of Stock in Trade	0.00	0.00	0.00	0.00
c Charges in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (increase)	351.09	(576.74)	87.99	(785.22)
d Power and Fuel	239.09	205.52	241.89	729.48
e Employee Benefit Expenses	154.61	170.50	106.81	535.80
f Transport, Clearing & Forwarding charges	342.94	309.52	374.68	1025.63
g Depreciation and Amortisation expenses	97.67	26.18	121.51	390.70
h Other Expenses	2018.04	1244.14	2151.07	5923.49
Total Expenses	6647.92	4585.91	6095.16	17960.81
3 Profit from Operations before other Income, Finance Costs & Exceptional Items (1-2)	1101.85	779.79	958.98	2774.02
4 Other Income	0.00	0.00	0.00	0.00
5 Profit from Ordinary Activities before Finance Costs & Exceptional Items (3+4)	1101.85	779.79	958.98	2774.02
6 Finance Costs	151.67	76.72	33.78	234.79
7 Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)	950.18	703.07	925.20	2539.23
8 Exceptional Items	0.00	5.86	0.00	5.86
9 Profit from Ordinary Activities before Tax (7-8)	950.18	708.93	925.20	2545.09
10 Tax Expenses	313.56	375.27	308.37	928.15
11 Net Profit (+)/ Loss (-) from Ordinary Activities after Tax (9-10)	636.62	333.66	616.83	1616.94
12 Extraordinary Items				
13 Net Profit (+)/ Loss (-) for the period (11-12)	636.62	333.66	616.83	1616.94
14 Paid-up Equity Share Capital (Face Value Rs. 10 each)	2752.24	2752.24	2752.24	2752.24
15 Reserves excluding Revaluation Reserve				
16 Earning per Share (EPS) (Rs.) (before/after extraordinary items)				
a - Basic and Diluted	2.31	1.21	2.24	5.88
b - Cash	2.31	1.21	2.24	5.88



PART II

A PARTICULARS OF SHAREHOLDINGS						
1	Public Shareholdings:					
	- Number of Shares	21231626	21246078	21286363	21246078	
	-Percentage of Shareholding	77.14	77.20	77.34	77.20	
	2	Promoters & Promoter Group Shareholding:				
		a) Pledged/Encumbered				
	- Number of shares	Nil	Nil	Nil	Nil	
	- Percentage of shares	Nil	Nil	Nil	Nil	
	b) Non-encumbered					
	- Number of shares	6290774	6276322	6236037	6276322	
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	
- Percentage of shares (as a % of the total share capital of the company)	22.86	22.80	22.66	22.80		
B	INVESTORS COMPLAINTS	3 Months Ended 30-06-2015				
	Pending at the beginning of the quarter	NIL				
	Received during the quarter	3				
	Disposed of during the quarter	3				
	Remaining unresolved at the end of the quarter	NIL				

NOTES :-

- The above results were reviewed by the Audit Committee and there after approved by the Board of Directors at the meeting held on 03-06-2015 and a Limited review of the same has been carried out by the statutory auditors of the company.
- Previous period figures have been regrouped and or reclassified wherever necessary.

Regd. Office :- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)

PH. :- 0091-11-26169909 ,26169712

91-11-26195897

Shareholders are requested to intimate change of address, if any

