

**SOM DISTILLERIES & BREWERIES LIMITED**

**REVIEW REPORT BY AUDITORS**  
**(For the quarter ended June 30, 2014)**

**Introduction**

We have reviewed the accompanying statement of unaudited financial results of SOM DISTILLERIES & BREWERIES LIMITED. (Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110 029) for the quarter ended 30.06.2014 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. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 14.08.2014. Our responsibility is to issue a report on these financial statements 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised 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



12, Zone II, M.P. Nagar,  
Bhopal 462 011.

Dated: August 14, 2014

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 BHOPAL

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

PH. 0755- 4271271, 4271369

Unaudited Financial Results for the Quarter ended 30th June, 2014.

(Amount in Lakhs)

Particulars	Quarter Ended			Year Ended
	(Unaudited) 30-06-2014	(Unaudited) 31-03-2014	(Unaudited) 30-06-2013	Audited 31-03-2014
<b>PART -1</b>				
<b>1 a</b> <b>Income from Operations</b>				
Revenue from Operations (Gross)	7165.08	4051.61	8010.24	19416.19
Less: Excise Duty	147.14	82.53	144.28	388.94
Revenue from Operations (Net)	7017.94	3969.08	7865.96	19027.25
<b>b</b> <b>Other Operating Income</b>	36.20	102.91	35.38	185.74
<b>Total Income from Operations (Net)</b>	<b>7054.14</b>	<b>4071.99</b>	<b>7901.34</b>	<b>19212.99</b>
<b>2</b> <b>Expenses</b>				
<b>a</b> <b>Cost of Materials Consumed</b>	3011.21	1852.85	3470.23	7987.64
<b>b</b> <b>Purchase of Stock in Trade</b>	0.00	0.00	0.00	0.00
<b>c</b> <b>Charges in inventories of Finished Goods,</b>	87.99	(256.46)	819.72	783.86
<b>d</b> <b>Work-in-Progress and Stock-in-Trade (increase)</b>				
<b>e</b> <b>Power and Fuel</b>	241.89	150.20	235.39	672.05
<b>f</b> <b>Employee Benefit Expenses</b>	106.81	181.63	113.29	482.99
<b>g</b> <b>Transport, Clearing &amp; Forwarding charges</b>	374.68	224.69	276.47	771.92
<b>h</b> <b>Depreciation and Amortisation expenses</b>	121.51	133.04	115.72	480.85
<b>Other Expenses</b>	2151.07	1197.86	1779.90	5468.66
<b>Total Expenses</b>	<b>6095.16</b>	<b>3483.81</b>	<b>6810.72</b>	<b>16647.97</b>
<b>3</b> <b>Profit from Operations before other Income, Finance Costs &amp; Exceptional Items (1-2)</b>	<b>958.98</b>	<b>588.18</b>	<b>1090.62</b>	<b>2565.02</b>
<b>4</b> <b>Other Income</b>	0.00		0.00	0.00
<b>5</b> <b>Profit from Ordinary Activities before Finance Costs &amp; Exceptional Items (3+4)</b>	<b>958.98</b>	<b>588.18</b>	<b>1090.62</b>	<b>2565.02</b>
<b>6</b> <b>Finance Costs</b>	33.78	13.84	2.00	16.79
<b>7</b> <b>Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)</b>	<b>925.20</b>	<b>574.34</b>	<b>1088.62</b>	<b>2548.23</b>
<b>8</b> <b>Exceptional Items</b>	0.00		0.00	0.00
<b>9</b> <b>Profit from Ordinary Activities before Tax (7-8)</b>	<b>925.20</b>	<b>574.34</b>	<b>1088.62</b>	<b>2548.23</b>
<b>10</b> <b>Tax Expenses</b>	308.37	6.28	348.36	518.12
<b>11</b> <b>Net Profit (+)/ Loss (-) from Ordinary Activities after Tax (9-10)</b>	<b>616.83</b>	<b>568.06</b>	<b>740.26</b>	<b>2030.11</b>
<b>12</b> <b>Extraordinary Items</b>				
<b>13</b> <b>Net Profit (+)/ Loss (-) for the period (11-12)</b>	<b>616.83</b>	<b>568.06</b>	<b>740.26</b>	<b>2030.11</b>
<b>14</b> <b>Paid-up Equity Share Capital (Face Value Rs. 10 each)</b>	2752.24	2752.24	2752.24	2752.24
<b>15</b> <b>Reserves excluding Revaluation Reserve</b>				
<b>16</b> <b>Earning per Share (EPS) (Rs.) (before/after extraordinary items)</b>				
<b>a</b> <b>- Basic and Diluted</b>	2.24	2.06	2.69	7.38
<b>b</b> <b>- Cash</b>	2.24	2.06	2.69	7.38



## PART II

<b>A</b>	<b>PARTICULARS OF SHAREHOLDINGS</b>				
<b>1</b>	<b>Public Shareholdings:</b>				
	- Number of Shares	21285763	21314228	21585283	21314228
	-Percentage of Shareholding	77.34	77.44	78.43	77.44
<b>2</b>	<b>Promoters &amp; Promoter Group Shareholding:</b>				
	a) Pledged/Encumbered				
	- Number of shares	Nil	Nil	Nil	Nil
	- Percentage of shares	Nil	Nil	Nil	Nil
	b) Non-encumbered				
	- Number of shares	6236037	6208172	5937117	6208172
	- 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)	22.66	22.56	21.57	22.56
<b>B</b>	<b>INVESTORS COMPLAINTS</b>	<b>3 Months Ended 30-06-2014</b>			
	Pending at the beginning of the quarter	NIL			
	Received during the quarter	1			
	Disposed of during the quarter	1			
	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 14-08-2014 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



S. LAL  
 MANAGING DIRECTOR