

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 BHO PAL

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)	(Unaudited)	(Unaudited)	Audited
	PART -1	30-06-2014	31-03-2014	30-06-2013	31-03-2014
1 a	Income from Operations				
	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	Other Operating Income	36.20	102.91	35.38	185.74
	Total Income from Operations (Net)	7054.14	4071.99	7901.34	19212.99
2	Expenses				
a	Cost of Materials Consumed	3011.21	1852.85	3470.23	7987.64
b	Purchase of Stock in Trade	0.00	0.00	0.00	0.00
c	Charges in inventories of Finished Goods,	87.99	(256.46)	819.72	783.86
	Work-in-Progress and Stock-in-Trade (increase)				
d	Power and Fuel	241.89	150.20	235.39	672.05
e	Employee Benefit Expenses	106.81	181.63	113.29	482.99
f	Transport, Clearing & Forwarding charges	374.68	224.69	276.47	771.92
g	Depreciation and Amortisation expenses	121.51	133.04	115.72	480.85
h	Other Expenses	2151.07	1197.86	1779.90	5468.66
	Total Expenses	6095.16	3483.81	6810.72	16647.97
3	Profit from Operations before other Income, Finance Costs & Exceptional Items (1-2)	958.98	588.18	1090.62	2565.02
4	Other Income	0.00		0.00	0.00
5	Profit from Ordinary Activities before Finance Costs & Exceptional Items (3+4)	958.98	588.18	1090.62	2565.02
6	Finance Costs	33.78	13.84	2.00	16.79
7	Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)	925.20	574.34	1088.62	2548.23
8	Exceptional Items	0.00		0.00	0.00
9	Profit from Ordinary Activities before Tax (7-8)	925.20	574.34	1088.62	2548.23
10	Tax Expenses	308.37	6.28	348.36	518.12
11	Net Profit (+)/ Loss (-) from Ordinary Activities after Tax (9-10)	616.83	568.06	740.26	2030.11
12	Extraordinary Items				
13	Net Profit (+)/ Loss (-) for the period (11-12)	616.83	568.06	740.26	2030.11
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	2.24	2.06	2.69	7.38
b	- Cash	2.24	2.06	2.69	7.38



PART II

A	PARTICULARS OF SHAREHOLDINGS				
1	Public Shareholdings:				
	- Number of Shares	21285763	21314228	21585283	21314228
	-Percentage of Shareholding	77.34	77.44	78.43	77.44
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	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	INVESTORS COMPLAINTS	3 Months Ended 30-06-2014			
	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 :-

- 1 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.
- 2 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