

K.C. KHANNA & CO.
CHARTERED ACCOUNTANTS

Archana Apartments, 1st Floor,
12, Zone II, M.P. Nagar,
Bhopal 462 011
☎ : 2559080, 4271665, 4273648

E-mail: kckbpl@gmail.com

SOM DISTILLERIES & BREWERIES LIMITED

REVIEW REPORT BY AUDITORS
(For the quarter ended June 30, 2013)

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 30.06.2013 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 14.08.2013. 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
Harsha Chandra
Partner
Membership No. 080489



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

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, 2013. (Amount in Lakhs)

S.N.	Particulars	Quarter ended		Year ended	
		30-06-2013 (Unaudited)	31-03-2013 (Unaudited)	30-06-2012 (Unaudited)	31-03-2013 (Audited)
PART - I					
1	Income from Operations	8010.24	4830.74	7806.38	20994.69
a	Revenue from Operations (Gross)	144.28	111.01	280.40	639.94
b	Less: Excise Duty	7865.96	4719.73	7525.98	20354.75
c	Revenue from Operations (Net)	35.38	41.02	51.73	157.42
d	Other Operating Income	7591.34	4760.75	7577.21	20872.17
e	Total Income from Operations (Net)				
2	Expenses	3470.23	2884.13	3044.70	10006.47
a	Cost of Materials Consumed				
b	Purchase of Stock in Trade	819.72	(800.41)	35.80	(378.09)
c	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (Increase)	235.39	240.14	280.40	634.17
d	Power and Fuel	113.29	172.25	82.60	400.79
e	Employee Benefit Expenses	276.47	245.78	270.50	788.17
f	Transport, Clearing & Forwarding charges	115.72	120.81	95.26	452.97
g	Depreciation and Amortisation expense	1779.90	1389.50	1729.95	5635.14
h	Other Expenses	6810.72	4172.29	6500.21	17759.51
i	Total Expenses	4090.62	588.46	1077.00	2752.66
3	Profit from Operations before other Income, Other Income	0.00	0.00	0.00	0.00
4	Other Income	1098.62	588.46	1077.00	2752.66
5	Profit from Ordinary Activities before Finance	2.00	2.04	5.50	10.00
6	Finance Costs	1088.62	586.42	1071.50	2742.46
7	Profit from Ordinary Activities after Finance	0.00	0.00	0.00	0.00
8	Exceptional Items	1088.62	586.42	1071.50	2742.46
9	Profit from Ordinary Activities before Tax (7-8)	348.35	238.70	365.42	962.88
10	Tax Expenses	740.26	380.32	716.08	1779.58
11	Net Profit (+) Loss (-) from Ordinary Activities	408.61	158.38	349.34	883.30
12	Extraordinary Items	740.26	380.32	716.08	1779.58
13	Not Profit (+) Loss (-) for the period (11-12)	2752.24	2752.24	2752.24	2752.24
14	Paid-up Equity Share Capital (Face Value Rs. 10)				
15	Reserves excluding Revaluation Reserve				
16	Earning per Share (EPS) (Rs.) (before/after extraordinary items)	2.69	1.38	2.60	0.47
17	- Basic and Diluted	2.69	1.38	2.60	0.47
18	- Cash				
PART - II					
1	PARTICULARS OF SHAREHOLDINGS				
a	Public Shareholdings:	21695283	22479347	23426467	22479347
	- Number of Shares	78.43	81.68	85.12	81.88
	- Percentage of Shareholding				
b	Promoters & Promoter Group Shareholding:				
a)	Pledged/Encumbered				
	- Number of shares	Nil	Nil	Nil	Nil
	- Percentage of shares				
b)	Non-encumbered	5587117	5043053	4085933	5043053
	- Number of shares	21.672	18.320	14.883	18.320
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)				
2	INVESTORS COMPLAINTS				
	Pending at the beginning of the quarter	Nil	Nil	Nil	Nil
	Received during the quarter	Nil	Nil	Nil	Nil
	Disposed of during the quarter	Nil	Nil	Nil	Nil
	Remaining unresolved at the end of the quarter	Nil	Nil	Nil	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 14.08.2013 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 - 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Karol Cinema Road, New Delhi (India)
PH. - 91-11-26189909, 26189712 Fax : 0091-11-25589982
Shareholders are requested to intimate change of address, if any



S. LAL
MANAGING DIRECTOR

SOM DISTILLERIES & BREWERIES LTD BHOPAL
23, Zone - II M.P. Nagar, Bhopal - 462011 India.
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(Amount in Lakhs)

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	Less: Excise Duty	144.28	111.01	280.40	639.94
	Revenue from Operations (Net)	7865.96	4719.73	7525.98	20354.75
	Other Operating Income	35.38	41.02	51.23	157.42
b	Total Income from Operations (Net)	7901.34	4760.75	7577.21	20512.17
2	Expenses				
a	Cost of Materials Consumed	3470.23	2884.13	3944.70	10006.47
b	Purchase of Stock in Trade			35.80	(378.09)
c	Charges in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (increase)	819.72	(860.41)		
d	Power and Fuel	235.39	240.14	280.40	834.17
e	Employee Benefit Expenses	113.29	172.25	82.60	400.79
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3	Profit from Operations before other Income,	1090.62	588.46	1077.00	2752.66
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10	Tax Expenses	348.36	206.10	355.42	962.88
11	Net Profit (+) / Loss (-) from Ordinary Activities	740.26	380.32	716.08	1779.58
12	Extraordinary Items				
13	Net Profit (+) / Loss (-) for the period (11-12)	740.26	380.32	716.08	1779.58
14	Paid-up Equity Share Capital (Face Value Rs. 10	2752.24	2752.24	2752.24	2752.24
15	Reserves excluding Revaluation Reserve				
16 a	Earning per Share (EPS) (Rs.) (before/after extraord	2.69	1.38	2.60	6.47
b	- Basic and Diluted	2.69	1.38	2.60	6.47
	- Cash				
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	- Number of shares	5937117	5043053	4095933	5043053
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	21.572	18.320	14.883	18.320
		100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)				
2	INVESTORS COMPLAINTS				
	Pending at the beginning of the quarter				
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Notes :-

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