

**K. C. KHANNA & CO.**  
**CHARTERED ACCOUNTANTS**

Archna Apartments, 1st Floor,  
 12, Zone-II, M.P. Nagar,  
 Bhopal 462 011  
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**SOM DISTILLERIES & BREWERIES LIMITED**

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

**Introduction**

We have reviewed the accompanying statement of unaudited financial results of SOM DISTILLERIES & BREWERIES LIMITED. (Regd. Office: 1A, Zoo Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110 029) for the quarter ended 30.09.2013 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 11.11.2013. 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



*(Signature)*

Harsha Chandra  
 Partner  
 Membership No. 080489

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

Dated: November 11, 2013

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

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## PART II

A PARTICULARS OF SHAREHOLDINGS							
1	Public Shareholdings:						
	- Number of Shares	21512845	21585283	23199208	21512845	23199208	22479347
	- Percentage of Shareholding	78.17	78.43	84.29	78.17	84.29	81.68
2	Promoters & Promoter Group Shareholding:						
a)	Pledged/Encumbered						
	- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares	Nil	Nil	Nil	Nil	Nil	Nil
b)	Non-encumbered						
	- Number of shares	6009555	5937117	4323192	6009555	4323192	5043053
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	21.83	21.57	15.71	21.83	15.71	18.32
	- Percentage of shares (as a % of the total share capital of the company)	100%	100%	100%	100%	100%	100%
B	INVESTORS COMPLAINTS	3 Months Ended 30.9.2013					
	Pending at the beginning of the quarter	Nil			Nil		
	Received during the quarter	1			Nil		
	Disposed of during the quarter	1			Nil		
	Remaining unresolved at the end of the quarter	Nil			Nil		

## Statement of Assets &amp; Liabilities

PARTICULARS	HAFT YEAR ENDED		YEAR
	(UNAUDIT) 30.09.2013	(UNAUDIT) 30.09.2012	(AUDITED) 31.03.2013
<b>A. EQUITY AND LIABILITIES</b>			
Shareholders' Funds			
Share Capital			
Reserves & Surplus	2,752	2,752	2,752
Money Received against Share Warrants	7,522	6,295	6,436
Foreign Currency Convertible Bonds			
Non Current Liabilities			
- Long Term Borrowings			
- Deferred Tax Liability (net)	12	1,075	1,053
- Long Term Provisions	1,148	825	1,148
- Other Long Term Liabilities			
Current Liabilities	19	436	21
- Short Term Borrowings			
- Trade Payables	27		32
- Other Current Liabilities	1,805	2,083	2,190
- Short Term Provisions	2,321	3,127	2,484
	1,019	707	1,111
<b>Total Equity and Liabilities</b>	<b>16,625</b>	<b>17,300</b>	<b>17,226</b>
<b>B. ASSETS</b>			
Non-Current Assets			
- Fixed Assets			
- Other Non Current Assets	6,863	7,220	7,078
- Long Term Loan & Advances			
<b>CURRENT ASSETS</b>	661	1,115	530
- Current Investment			
- Inventories			
- Trade Receivables	2,119	1,800	3,013
- Cash & Bank Balances	4,977	4,323	4,899
- Short Term Loan & Advances	1,571	2,184	1,361
	434	658	345
<b>Total Assets</b>	<b>16,625</b>	<b>17,300</b>	<b>17,226</b>

## NOTES :-

- The above results were reviewed by the Audit Committee and there after approved by the Board of Directors at the meeting held on 11.11.2013 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, Zoo Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)

PH. 0091-11-26199909, 26199712

1-26195897

Shareholders are requested to intimate change of address, if any

S. LAL

MANAGING DIRECTOR

