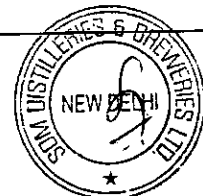


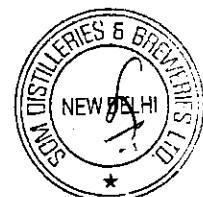
ANNEXURE V

Brief particulars of the transferee/resulting and transferor/demerged companies

Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
Name of the company	Som Distilleries and Breweries Limited	Legend Distilleries Private Limited
Date of Incorporation & details of name changes, if any	26/03/1993	15/04/1993
Registered Office	1A, Zee Plaza, Arjun Nagar, S.J. Enclave, Kamal Cinema Road, New Delhi.	23 Zone II Maharana Pratap Bhopal.
Brief particulars of the scheme	<p>The Share Exchange Ratio is 0.447790:1; Shareholders of LDPL shall be entitled to receive 0.447790 shares of face value of Rs. 10/- each of SDBL of 1 share of Face value Rs. 10/- each held in LDPL.</p> <p>Based upon the equity value of Rs. 600.2 crores, the fair market price of share comes to Rs. 218. Therefore fresh 14, 49,541 shares may be issued to LDPL.</p>	
Rationale for the scheme	<p>Since, both the companies are in the same line of Business, the merger would result in better profitability, increased fund mobilization capacity and business integration.</p>	
Date of resolution passed by the Board of Director of the company approving the scheme	14/08/2014	14/08/2014
Date of meeting of the Audit Committee in which the draft scheme has been approved	13/08/2014	none



Appointed Date	01/04/2014	01/04/2014		
Name of Exchanges where securities of the company are listed	Bombay Stock Exchange, National Stock Exchange	None		
Nature of Business	Manufacturing IMFL	Manufacturing IMFL		
Capital before the scheme	27,52,24,000.00	3,23,71,000.00		
No. of shares to be issued	14, 49,541 shares			
Cancellation of shares on account of cross holding, if any	0	0		
Capital after the scheme	289719410	0		
Net Worth		(Rs. in crores)		(Rs. in crores)
Pre		Rs. 107.30 Cr		Rs. 4.244Cr
Post		Rs. 138.30 Cr		0
Valuation by independent Chartered Accountant - Name of the valuer/valuer firm and Regn no.	CA Gopal Saraf.			
Methods of valuation and value per share arrived under each method with weight given to each method, if any.	EBIDTA multiple method	EBIDTA multiple method		
Fair value per shares	Rs. 10	Rs. 10		
Exchange ratio	0.447790:1			
Name of Merchant Banker giving fairness opinion	ARIHANT Capital Markets Limited			
Shareholding pattern	Pre		Post	
	No. of Shares	% of holding	No. of Shares	% of holding
Promoter	6208172	22.557	7657713	26.43
Public	21314228	77.443	21314228	73.57
Custodian	0	0	0	0



TOTAL	27522400	100	28971941	100
No of shareholders	6668		6669	
Names of the Promoters	Som Distilleries Private Limited Aalok Deep Finance Private Limited Surjeet lal Ajay Kumar Arora Sunita arora Natasha Arora Jagdish kumar Arora Asha Rani Arora Sweena Arora Deepak Arora		Ajay Kumar Arora Sunita arora Natasha Arora Jagdish kumar Arora Deepak Arora Alok Arora	
Names of the Board of Directors	Mr. Surjeet lal Mr. Deena Nath Singh Mr. Shailendra Singh Sengar Mr. G.D Arora		Mr. J. K Arora Mr. J.R. Verma Mr. Ajay Kumar Arora	
Details regarding change in management control if any	None			

