

SOM DISTILLERIES & BREWERIES LIMITED

REVIEW REPORT BY AUDITORS (For the quarter ended June 30, 2012)

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 30.06.2012 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 audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "Engagements to Review Financial Statements", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, subject to the non provision of interest on the Inter Corporate loan from the Madhya Pradesh State Industrial Development Corporation Limited (MPSIDC) for the quarter and the year ended 30.06.2012, on the basis of the representation of the Management made to us that in accordance with its settlement scheme the final liability towards MPSIDC is not likely to exceed the amount outstanding in the books of the company as at 30.06.2012, 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, 2012

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
 25, Zone - 11 M.P. Nagar, Bhopal - 462011 India.
 TEL: 0755-4271271, 4271369

Unaudited Financial Results for the Quarter ended 30th June, 2012.

(Amount in Lakhs)

Particulars	Quarter ended			Year ended
	30-06-2012 (Unaudited)	31-03-2012 (Unaudited)	30-06-2011 (Unaudited)	31-03-2012 (Unaudited)
PART - I				
1 a Income from Operations				
Revenue from Operations (Gross)	7906.38	5606.53	5980.74	27404.07
Less: Excise Duty	280.40	302.45	279.23	1006.19
Revenue from Operations (Net)	7525.98	5304.08	5701.52	19443.88
b Other Operating Income	51.23	33.23	27.30	104.56
Total Income from Operations (Net)	7577.21	5337.31	5728.82	19548.44
2 Expenses				
a Cost of Materials Consumed	3944.70	2812.21	3068.50	10328.53
b Purchase of Stock in Trade				
c Charges in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (Increase)	35.80	38.84	(150.40)	(705.20)
d Power and Fuel	280.40	245.70	155.73	822.33
e Employee Benefit Expenses	82.60	95.87	89.71	318.53
f Transport, Cleaning & Forwarding charges	270.50	248.71	220.40	829.56
g Depreciation and Amortisation expense	85.26	86.06	73.71	354.17
h Other Expenses	1790.96	1049.34	1736.12	4925.52
Total Expenses	6500.21	4577.75	5769.76	16871.06
3 Profit from Operations before other income, Finance Costs & Exceptional Items (1-2)	1077.00	759.56	959.06	2709.08
4 Other Income	0.00	0.00	0.00	0.00
5 Profit from Ordinary Activities before Finance Costs & Exceptional Items (3+4)	1077.00	759.56	959.06	2709.08
6 Finance Costs	5.50	4.29	50.34	108.26
7 Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)	1071.50	755.27	908.72	2550.83
8 Exceptional Items	0.00	0.00	0.00	0.00
9 Profit from Ordinary Activities before Tax (7-8)	1071.50	755.27	908.72	2550.83
10 Tax Expenses	355.42	249.29	501.53	847.77
11 Net Profit (+) / Loss (-) from Ordinary Activities after Tax (9-10)	716.08	505.98	407.19	1703.06
12 Extraordinary Items				
13 Net Profit (+) / Loss (-) for the period (11-12)	716.08	505.98	407.19	1703.06
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	2.602	1.838	2.208	5.210
b - Cash	2.602	1.838	2.208	5.210

PART II

A PARTICULARS OF SHAREHOLDINGS				
1 Public Shareholdings:				
- Number of Shares	23426457	23450915	23738818	23450915
- Percentage of Shareholding	85.12	85.21	86.43	85.71
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	4056933	4071485	3733564	4071485
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	14.88%	14.75%	13.56%	14.75%
- Percentage of shares (as a % of the total share capital of the company)	100%	100%	100%	100%
B INVESTORS COMPLAINTS				
	3 Months Ended 30-6-2012			
Pending at the beginning of the quarter	NIL			
Received during the quarter	NIL			
Disposed of during the quarter	NIL			
Remaining unresolved at the end of the quarter	NIL			

Notes :-

- The above results were reviewed by the Audit Committee and were after approved by the Board of Directors at the meeting held on 14.06.2012 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, Anjan Nagar, Safdarjung Enclave, Karam, Dharma Road, New Delhi (India)
 PH. :- 0091-11-26189909, 26189712 Fax :- 0091-11-26185397
 Shareholders are requested to intimate change of address, if any

S. LAL
 MANAGING DIRECTOR

