

SOM DISTILLERIES & BREWERIES LIMITED
REVIEW REPORT BY AUDITORS
(For the quarter ended December 31, 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 31.12.2012 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 31.12.2012, 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 31.12.2012, 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: February 12, 2013

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

SOON DISTINGUISHED MEMBERS LTD. BHOPAL
23, Zone - II M.P. Nagar, Bhopal - 462011 India.
PH: 0755-4271271, 4271369

Unaudited Financial Results for the Quarter ended 31st December, 2012.

(Amount in Lakhs)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	(Unaudited) 31-12-2012	(Unaudited) 30-09-2012	(Unaudited) 31-12-2011	(Unaudited) 31-12-2012	(Unaudited) 31-12-2011	Audited 31-03-2012
PART - I						
1 a Income from Operations						
Revenue from Operations (Gross)	4510.60	3847.22	4431.43	18184.10	14847.54	20381.02
Less: Excise Duty	115.90	132.78	191.41	529.00	681.94	1008.18
Revenue from Operations (Net)	4394.80	3714.44	4240.02	15635.02	14265.63	19382.83
b Other Operating Income	34.51	27.28	36.47	113.00	101.33	138.52
Total Income from Operations (Net)	4429.11	3741.70	4276.49	15748.02	14366.96	19521.35
2 Expenses						
a Cost of Materials Consumed	1745.97	1409.17	2471.84	7029.84	7516.42	10549.46
b Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
c Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (Increase)	124.14	362.03	(644.37)	511.97	(744.04)	(716.92)
d Power and Fuel	189.10	124.53	154.17	594.03	632.98	822.36
e Employee Benefit Expenses	78.99	78.66	70.11	236.25	183.97	313.81
f Transport, Clearing & Forwarding charges	153.15	120.74	215.85	552.39	552.38	629.06
g Depreciation and Amortisation expenses	114.62	133.17	92.38	342.05	258.00	390.52
h Other Expenses	1449.82	1068.50	1240.35	4309.37	4107.64	4803.66
Total Expenses	3653.88	3291.80	3700.33	13645.90	12417.44	16980.65
3 Profit from Operations before other Income, Finance Costs & Exceptional Items (1-2)	875.22	449.90	576.16	2102.12	1949.52	2660.70
4 Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit from Ordinary Activities before Finance Costs & Exceptional Items (3+4)	875.22	449.90	576.16	2102.12	1949.52	2660.70
6 Finance Costs	0.66	2.00	60.69	8.16	153.86	12.79
7 Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)	874.56	447.90	515.47	2093.96	1795.66	2647.91
8 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9 Profit from Ordinary Activities before Tax (7-8)	874.56	447.90	515.47	2093.96	1795.66	2647.91
10 Tax Expenses	84.02	0.00	187.73	439.44	692.48	1024.11
11 Net Profit (+) Loss (-) from Ordinary Activities after Tax (9-10)	490.54	447.90	347.74	1654.52	1203.18	1523.80
12 Extraordinary Items						
13 Net Profit (+) Loss (-) for the period (11-12)	490.54	447.90	347.74	1654.52	1203.18	1523.80
14 Paid-up Equity Share Capital (Face Value Rs. 10 each)	2752.24	2752.24	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	1.70	1.63	1.26	6.01	4.37	5.54
b - Cash	1.78	1.63	1.26	6.01	4.37	5.54

PART B

A	PARTICULARS OF SHAREHOLDINGS						
	23/12/2012	30/09/2012	31/12/2011	31-12-2012	31-12-2011	31-03-2012	
1	Public Shareholdings:						
- Number of Shares	23139117	23109208	23743808	23139117.00	23743808	231450915	
- Percentage of Shareholding	84.07	84.29	86.27	84.07	86.27	88.21	
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-pledged/Non-encumbered							
- Number of shares	4071485	4071485	4071485	4071485	4071485	4071485	
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	15.93	15.71	13.73	15.93	13.73	14.79	
- 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 31-12-2012						
Pending at the beginning of the quarter	Nil			Nil			
Received during the quarter	3			Nil			
Disposed of during the quarter	3			Nil			
Remaining unresolved at the end of the quarter	Nil			Nil			

- NOTES :-**
- The above results were reviewed by the Audit Committee and there after approved by the Board of Directors at the meeting held on 12.02.2013 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, Zee Plaza, Arjun Nagar, Sarfajing Enclave, Kamal Cinema Road, New Delhi (India)
PH : 0091-11-26109909, 26169712
Shareholders are requested to intimate change of address, if any

11-11-26165887

S. LAL

MANAGING DIRECTOR

