

ASSOCIATED ALCOHOLS AND BREWERIES LIMITED

(₹ in Lakhs)							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE IIND QUARTER ENDED 30/09/2013							
Particulars	Quarter Ended Sep. 30, 2013	Preceding 3 months ended (30/06/13)	Corresponding Q. End. Sep. 30, 2012 (Prev. Year)	Half Year Ended Sep. 30, 2013	Corresponding Half Year Ended Sep. 30, 2012	Year Ended (31/03/2013)	
(Refer Notes Below)			(Unaudited)		(Unaudited)	(Audited)	
1	Income from operations						
	(a) Net Sales/Income from operations (Net of excise duty)	4444.64	5599.78	2935.35	10044.42	7177.23	15715.97
	(b) Other operating income	102.62	75.01	109.64	177.63	134.64	273.753945
	Total income from operations (net)	4547.26	5674.79	3044.99	10222.05	7311.87	15989.72
2	Expenses						
	(a) Cost of materials consumed	2822.83	3726.89	1654.95	6549.72	4748.44	10311.27
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	5.44
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-153.98	0.00	-164.55	-153.98	-164.55	-429.17
	(d) Employee benefits expense	140.27	138.05	105.07	278.32	176.81	415.63
	(e) Depreciation and amortisation expense	160.80	170.89	99.23	331.69	204.23	494.80
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1348.71	1024.19	1211.68	2372.90	1982.28	4236.98
	Total expenses	4318.63	5060.02	2906.39	9378.65	6947.22	15,034.95
3	Profit from operations before other income, finance costs and exceptional items (1-2)	228.63	614.77	138.60	843.40	364.65	954.77
4	Other income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit from ordinary activities before finance costs and exceptional items (3 + 4)	228.63	614.77	138.60	843.40	364.65	954.77
6	Finance costs	177.32	251.29	64.38	428.61	202.28	404.21
7	Profit from ordinary activities after finance costs but before exceptional items (5 - 6)	51.31	363.48	74.22	414.79	162.37	550.57
8	Exceptional items	0	0.00	0.00	0.00	0.00	0
9	Profit from ordinary activities before tax (7 +8)	51.31	363.48	74.22	414.79	162.37	550.57
10	Tax expense						
	a) Current Tax	18.21	194.53	28.31	212.74	52.45	217.86
	b) Prior Period Tax						1.74



11	Net Profit from ordinary activities after tax (9 - 10)	33.10	168.95	45.91	202.05	109.92	330.98
12	Extraordinary items (net of tax expense Rs. Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit for the period (11 - 12)	33.10	168.95	45.91	202.05	109.92	330.98
14	Paid-up equity share capital (Face Value Rs. 10/- Per Share)	903.96	903.96	903.96	903.96	903.96	903.96
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.37	1.87	0.51	2.24	1.22	3.66
	(b) Diluted						3.66
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						
	- Number of shares	4252100	4252100	4252100	4252100	4252100	4252100
	- Percentage of shareholding	47.04%	47.04%	47.04%	47.04%	47.04%	47.04%
2	Promoters and Promoter Group Shareholding **						
	a) Pledged / Encumbered						
	- Number of shares	0	0.00	0.00	0.00	0.0	0.00
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0	0.00	0.00	0.00	0.0	0.00
	- Percentage of shares (as a % of the total share capital of the company)	0	0.00	0.00	0.00	0.0	0.00
	b) Non - encumbered						
	- Number of shares	4787500	4787500	4787500	4787500	4787500	4787500
	- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100%	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	52.96%	52.96%	52.96%	52.96%	52.96%	52.96%

Particulars		
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	1
	Disposed of during the quarter	1
	Remaining unresolved at the end of the quarter	Nil

- a) The above results were taken on record by the board of directors at their meeting on 14th November 2013.
- b) There are no investors complaint unsolved as on 30.09.2013 During the quarter only one investor complaints received by the company has been resolved by the end of the quarter.
- c) Tax expenses includes Current Tax and Deffered Tax.
- d) The figures of previous periods have been regrouped / recasted wherever necessary.

Date: 14th November, 2013

Place: Indore

For Associated Alcohols & Breweries Ltd.



Ashish Kr. Gadia
Wholtime Director

ASSOCIATED ALCOHOLS AND BREWERIES LIMITED

(₹ in Lakhs)						
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE IIND QUARTER ENDED 30/09/2013						
Particulars	Quarter Ended Sep. 30, 2013	Preceding 3 months ended (30/06/13)	Corresponding Q. End. Sep. 30, 2012 (Prev. Year)	Half Year Ended Sep. 30, 2013	Corresponding Half Year Ended Sep. 30, 2012	Year Ended (31/03/2013)
(Refer Notes Below)			(Unaudited)	(Unaudited)		(Audited)
1 Income from operations						
(a) Net Sales/Income from operations (Net of excise duty)	4444.64	5599.78		10044.42		15716.01
(b) Other operating income	102.62	75.01		177.63		273.75
Total income from operations (net)	4547.26	5674.79		10222.05		15989.77
2 Expenses						
(a) Cost of materials consumed	2822.83	3726.89		6549.72		10311.27
(b) Purchases of stock-in-trade	0.00	0.00		0.00		5.44
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-153.98	0.00		-153.98		-429.17
(d) Employee benefits expense	140.27	138.05		278.32		415.63
(e) Depreciation and amortisation expense	160.80	170.89		331.69		494.80
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1348.76	1024.24		2373.00		4237.17
Total expenses	4318.68	5060.07		9378.75		15035.15
	0.00					
3 Profit from operations before other income, finance costs and exceptional items (1-2)	228.58	614.72		843.30		954.62
4 Other income	0.00	0.00		0.00		0
5 Profit from ordinary activities before finance costs and exceptional items (3 + 4)	228.58	614.72		843.30		954.62
6 Finance costs	177.32	251.29		428.61		404.21
	0.00					
7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6)	51.26	363.43		414.69		550.42
8 Exceptional items	0.00	0.00		0.00		0
9 Profit from ordinary activities before tax (7 +8)	51.26	363.43		414.69		550.42
10 Tax expense						
a) Current Tax	18.22	194.52		212.74		217.81
b) Prior Period Tax						1.74



11	Net Profit from ordinary activities after tax (9 - 10)	33.04	168.91	201.95	330.87
12	Extraordinary items (net of tax expense Rs. Lakhs)	0.00	0.00	0.00	0.00
13	Net Profit for the period (11 - 12)	33.04	168.91	201.95	330.87
14	Paid-up equity share capital (Face Value Rs. 10/- Per Share)	903.96	903.96	903.96	903.96
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.37	1.87	2.23	3.66
	(b) Diluted				3.66
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	- Number of shares	4252100	4252100	4252100	4252100
	- Percentage of shareholding	47.04%	47.04%	47.04%	47.04%
2	Promoters and Promoter Group Shareholding **				
a)	Pledged / Encumbered				
	- Number of shares	0.00	0.00	0.00	0.00
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00
	- Percentage of shares (as a % of the total share capital of the company)	0.00	0.00	0.00	0.00
b)	Non - encumbered				
	- Number of shares	4787500	4787500	4787500	4787500
	- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	52.96%	52.96%	52.96%	52.96%

	Particulars	
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	Nil
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- a) The above results were taken on record by the board of directors at their meeting on 14th November 2013.
- b) There are no investors complaint unsolved as on 30.09.2013 During the quarter one investor complaints received by the company has been resolved by the end of the quarter.
- c) Tax expenses includes Current Tax and Deffered Tax
- d) The figures of previous periods have been regrouped / recasted wherever necessary.

Date: 14th November, 2013

For Associated Alcohols & Breweries Ltd.

Place: Indore



Ashish Kr. Gadia

Ashish Kr. Gadia

Wholtime Director

ASSOCIATED ALCOHOLS AND BREWERIES LIMITED

(₹ in Lakhs)

SEGMENT REPORTING

Sr. No.	Particular	Quarter ended, 30th September, 2013				Quarter ended, 30th June 2013			
		Allocated		Unallocated	Total	Allocated		Unallocated	Total
		Potable Alcohol	Wind Power			Potable Alcohol	Wind Power		
1	Segment Revenue								
	External Turnover	10022.21	27.93	0	10050.14	5590.7	12.56	0	5603.27
	Inter Segment Turnover	0	0	0	0	0	0	0	0
	Gross Turnover	10022.21	27.93	0	10050.14	5590.7	12.56	0	5603.27
	Less: Excise Duty	5.72	0	0	5.72	3.49	0	0	3.49
	Net Turnover	10016.49	27.93	0	10044.42	5587.21	12.56	0	5599.78
2	Segment Result before Interest and Taxes	696.03	16.82	0	712.85	554.15	7.1	0	561.25
	Less: Interest Expenses				428.61				251.29
	Add: Interest Income				130.55				53.52
	Add: Extraordinary Item				0				0
	Profit Before Tax				414.79				363.48
	Current Tax				82.99				130.21
	Deferred Tax				129.75				64.32
	Profit after tax				202.05				168.95
	Tax for prior period				0				0
	Profit for the year				202.05				168.95
3	Other Information								
	Segment Assets	14721.07	557.97	2246.23	17325.27	13924.42	16.83	2236.24	16177.49
	Segment Liabilities	2944.39	0	9103.12	12047.51	4524.68	178.06	6524.15	11226.89
	Capital Expenditure	1340.58	0	0	1340.58	158.75	0	0	158.75
	Depreciation and	155.34	5.46	0	160.8	165.43	5.46	0	170.89
	Non Cash Expenditure other than depreciation			2733.5	2733.5			0.01	0.01

For Associated Alcohols & Breweries Limited



Ashish Kumar Gadia

Ashish Kr. Gadia
Wholetime Director

Date: 14th November, 2013
Place: Indore

M. D. Agrawal & Co.

Chartered Accountants



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LIMITED REVIEW REPORT OF M/S. ASSOCIATED ALCOHOLS & BREWERIES LTD FOR THE QUARTER ENDED ON 30TH SEPTEMBER 2013.

To
The Board of Directors
M/s. Associated Alcohols & Breweries Ltd
Indore (M.P.)

We have reviewed the accompanying statement unaudited financial results of M/s. Associated Alcohols & Breweries Ltd. for the quarter ended on 30th September 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 audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors / Committee of 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, 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 recognized accounting practices and polices 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 M.D. AGRAWAL & CO.

Chartered Accountants

M.P. Agrawal
(CA M.P. AGRAWAL)
PARTNER

M.NO. 16736
FRN-001177C

