

**GLOBUS SPIRITS LIMITED**

REGISTERED OFFICE : F-0, GROUND FLOOR, THE MIRA CORPORATE SUITES, PLOT NO.1&2, ISHWAR NAGAR, MATHURA ROAD, NEW DELHI-110065  
CIN : L74899DL1993PLC052177

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2015**

**PART I: Unaudited Financial Results for the Quarter ended 30/06/2015**

(Rs. in Lacs)

		STANDALONE			
Sl. No.	Particulars	Quarter ended			Year ended
		30/06/2015	31/03/2015	30/06/2014	31/03/2015
		Unaudited	Audited (as explained in Note 6)	Unaudited	Audited
<b>1</b>	<b>Income from operations</b>				
a)	Sales/Income from operations	23,390.46	22,894.03	21,740.74	88,276.35
	Less: Excise Duty	7,618.92	7,691.92	7,660.29	29,827.07
	Net Sales/Income from operations	15,771.54	15,202.11	14,080.45	58,449.28
b)	Other Operating Income	3.76	63.58	15.97	118.09
	<b>Total income from operations (net) (a)+(b)</b>	<b>15,775.30</b>	<b>15,265.69</b>	<b>14,096.42</b>	<b>58,567.37</b>
<b>2</b>	<b>Expenses</b>				
a)	Cost of materials consumed	8,862.61	9,401.14	8,005.74	35,129.07
b)	Purchase of stock-in-trade	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock in trade	373.89	(1,031.49)	1,414.51	67.24
d)	Employee benefits expense	393.67	450.72	305.11	1,430.68
e)	Depreciation and amortisation expense	857.44	771.72	744.96	2,872.63
f)	Other expenses	4,561.17	4,930.85	3,136.97	17,067.10
	<b>Total expenses (a)+(b)+(c)+(d)+(e)+(f)</b>	<b>15,048.78</b>	<b>14,522.94</b>	<b>13,607.29</b>	<b>56,566.72</b>
<b>3</b>	<b>Profit from operations before other income, finance costs and exceptional items (1-2)</b>	<b>726.52</b>	<b>742.75</b>	<b>489.13</b>	<b>2,000.65</b>
4	Other Income	84.32	197.57	76.31	435.62
<b>5</b>	<b>Profit from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>810.84</b>	<b>940.32</b>	<b>565.44</b>	<b>2,436.27</b>
6	Finance costs	350.67	260.44	350.44	1,406.71
<b>7</b>	<b>Profit from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>460.17</b>	<b>679.88</b>	<b>215.00</b>	<b>1,029.56</b>
8	Exceptional Items	-	-	-	-
<b>9</b>	<b>Profit from ordinary activities before tax (7+8)</b>	<b>460.17</b>	<b>679.88</b>	<b>215.00</b>	<b>1,029.56</b>
10	Tax Expense (Current Tax and Deferred Tax)	113.23	252.90	43.02	322.86
	MAT (Credit) / Expenses	-	69.96	(43.02)	-
<b>11</b>	<b>Net Profit from ordinary activities after tax (9-10)</b>	<b>346.94</b>	<b>357.02</b>	<b>215.00</b>	<b>706.70</b>
12	Extraordinary Items (net of tax expense)	-	-	-	-
<b>13</b>	<b>Net Profit for the period (11-12)</b>	<b>346.94</b>	<b>357.02</b>	<b>215.00</b>	<b>706.70</b>
14	Paid up equity share capital (Face Value of Rs.10/- per share)	2,879.93	2,879.93	2,299.77	2,879.93
15	Reserve excluding Revaluation Reserves (as per balance sheet of previous accounting year)	-	-	-	32,626.63
16	Earning per share (EPS)				
a)	Basic (not annualised)	1.20	1.31	0.51	1.96
b)	Diluted (not annualised)	1.20	1.30	0.49	1.93

**PART II: Select Information for the Quarter ended 30/06/2015**

		Quarter ended			Year ended
Sl. No.	Particulars	30/06/2015	31/03/2015	30/06/2014	31/03/2015
		Unaudited	Audited (as explained in Note 6)	Unaudited	Audited
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public Shareholding				
	- Number of shares	125,63,204	125,63,204	75,31,036	125,63,204
	- Percentage of shareholding	43.62	43.62	32.75	43.62
2	Promoters and Promoter Group Shareholding				
a)	Pledged/Encumbered				
	- Number of shares	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL
b)	Non-encumbered				
	- Number of shares	162,36,064	162,36,064	154,66,705	162,36,064
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the company)	56.38	56.38	67.25	56.38

<b>B</b>	<b>INVESTORS COMPLAINTS</b>	<b>Quarter ended 30/06/2015</b>
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed off during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

**Notes:**

- 1 The above audited results have been reviewed by the Audit Committee and taken on record in the adjourned meeting of the Board of Directors held on 14/08/2015.
- 2 Since the company has decided to submit the consolidated financials along with the annual audited results, the standalone financial result for the quarter ending June 30, 2015 has been submitted.
- 3 Response to Auditors' qualification in the Limited Review Report on the financial result for the quarter ended 30/06/2015. Up to 31/03/2013, the expenses incurred on brand promotion were capitalised as intangibles under the head "Knowhow and New Brand Development". Effective year ended 31/03/2014, the Company adopted a policy of amortising these intangibles over a period of 5 years. During the quarter, Rs.180.41 Lacs has been recognised as Depreciation and amortisation expense. Had the asset been fully expenses off as on 30/06/2015, Fixed Assets would have been lower by Rs. 1,984.54 Lacs (March 31, 2015 – Rs. 2,164.95 Lacs), the Depreciation and amortisation expense for the quarter would have been lower by Rs. 180.41 Lacs, Net Profit for the quarter would have resulted in to Net Loss after taxes of Rs. 950.79 Lacs and the Reserves and Surplus would have been lower by Rs. 1,297.73 Lacs.
- 4 During the quarter, the management has recorded additional depreciation of Rs. 102.12 Lacs on the basis of estimates of the impact of depreciation in respect of overall assets where cost of a part of the asset is significant to total cost of the asset and useful life of that part is different from useful life of the remaining asset as required in terms of Note 4(a) to Schedule II to the Companies Act 2013 (as amended by notification No. G.S.R 627(E) dated 29th August, 2014). The Company is in the process of computing the actual impact of depreciation in respect of such assets and in view of the management, the impact of adjustments, if any that may arise upon completion of such computation is not likely to be material.
- 5 As the Company's business activity falls within a single primary business segment, namely Alcohol and Alcoholic Beverages, the disclosure requirements of Clause 41 of the Listing Agreement in terms of Accounting Standard AS 17 on Segment Reporting are not applicable.
- 6 Figures of quarter ended 31/03/2015 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures for the nine months ended December 31, 2014.
- 7 Previous period's figures have been regrouped / reclassified wherever necessary, to make them comparable with the current period.

**Place:** New Delhi  
**Date:** 14/08/2015

**For Globus Spirits limited**

Dr. Bhaskar Roy  
Executive Director & CFO