



PINCON SPIRIT LIMITED

CIN NO: L67120WB1978PLC031561

Registered Office: "Wellesley House", 7, Red Cross Place, 3rd Floor, Kolkata-700001
 Corporate Office: Gowraji Arcade, 1st Floor, No.95/3, Outer Ring Road, Daddanakundi, Marathahalli, Bangalore - 560 037
 Ph : +91-33 2231 9135, Fax : +91-33 4008 0690, Email : pinconspirit@gmail.com
 Website : www.pinconspirit.in



PART 1: UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014.

Particulars	Quarter Ended			Nine Month Ended		Audited
	31-Dec-14	30-Sep-14	31-Dec-13	31-Dec-14	31-Dec-13	31-Mar-14
1 a) Gross Income from Operations	14,817.60	14,998.58	9,294.47	42,743.15	26,638.10	38,256.82
b) Other Operating Income	-	-	-	-	-	-
Total Income from operations	14,817.60	14,998.58	9,294.47	42,743.15	26,638.10	38,256.82
2 Expenses						
a. Cost of materials consumed	3,301.00	3,282.54	2,423.57	9,851.34	7,369.03	9,683.45
b. Purchase of stock-in-trade	11,291.43	9,859.30	6,037.07	31,212.23	17,171.78	25,887.04
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,150.06)	397.67	7.36	(2,322.88)	(304.96)	(841.65)
d. Employee benefits expense	54.08	54.07	14.00	162.92	36.01	89.36
e. Depreciation and Amortisation expense	63.31	63.14	55.24	189.25	165.12	222.41
f. Other Expenses	525.71	595.47	415.48	1,605.81	1,185.92	1,594.63
Total Expenses	14,085.47	14,252.19	8,952.72	40,698.67	25,622.90	36,635.24
3 Profit from Operations before other income, finance costs and exceptional items	732.13	746.39	341.75	2,044.48	1,015.20	1,621.38
4 Other Income	-	-	-	36.04	-	43.09
5 Profit from ordinary activities before finance costs and exceptional items	732.13	746.39	341.75	2,080.52	1,015.20	1,664.47
6 Finance Costs	190.78	182.98	29.98	509.58	91.54	165.58
7 Profit from ordinary activities after finance costs but before exceptional items	541.35	563.41	311.77	1,570.94	923.66	1,498.89
8 Exceptional Items - (Expenditure)/Income	-	-	-	-	-	-
9 Profit from Ordinary Activities before tax	541.35	563.41	311.77	1,570.94	923.66	1,498.89
10 Tax Expense	179.02	186.54	103.83	531.32	306.81	504.10
11 Net Profit/(Loss) from Ordinary Activities after tax (9-10)	362.33	376.87	207.94	1,039.62	616.85	994.79
12 Extraordinary Items (Net of Tax expense)	-	-	-	-	-	-
13 Net Profit/(Loss) for the period (11-12)	362.33	376.87	207.94	1,039.62	616.85	994.79
14 Paid-up Equity Share Capital (Face Value Rs. 10/- each)	1,002.15	1,002.15	1,002.15	1,002.15	1,002.15	1,002.15
15 Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	2,955.96
16 Earning Per Share of Rs 10 each (not annualised) (In. Rs.)						
(a) Basic	3.62	3.76	2.07	10.37	6.16	9.93
(b) Diluted	3.62	3.76	2.07	10.37	6.16	9.93

PART - 2: SELECT INFORMATION FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2014

PARTICULARS OF SHAREHOLDING						
1	Public Share Holding					
	- Number of Shares	10021500	10021500	10021500	10021500	10021500
	- Percentage of Shareholding	100.00%	100.00%	100.00%	100.00%	100.00%
2	Promoter and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non - Pledged / Encumbered					
	- Number of Shares	0	0	0	0	0
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of total share capital of the Company)	0.00%	0.00%	0.00%	0.00%	0.00%
B INVESTORS COMPLAINTS FOR THE 3 MONTHS ENDED 31ST DECEMBER, 2014						
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						

PART 3: UNAUDITED STANDALONE SEGMENT INFORMATION FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014

Particulars	Quarter Ended			Nine Month Ended		Audited
	31-Dec-14	30-Sep-14	31-Dec-13	31-Dec-14	31-Dec-13	31-Mar-14
1. Segment Revenue						
a) IMFL	10,561.67	9,511.24	8,274.17	30,423.31	24,858.53	34,502.46
b) FMCG	4,255.93	5,487.34	1,020.30	12,319.84	1,779.57	3,754.16
Gross Income from Operations	14,817.60	14,998.58	9,294.47	42,743.15	26,638.10	38,256.82
2. Segment Results						
a) IMFL	473.12	341.59	289.92	1,296.46	924.78	1,462.27
b) FMCG	259.01	404.80	51.83	748.02	90.42	159.11
Total	732.13	746.39	341.75	2,044.48	1,015.20	1,621.38
Less: i) Interest	190.78	182.98	29.98	509.58	91.54	165.58
ii) Other un-allocable(income) net of unallocable expenditure	-	-	-	-	-	-
Add: i) Other un-allocable expenditure	-	-	-	36.04	-	43.09
Profit Before Tax	541.35	563.41	311.77	1,570.94	923.66	1,498.89
Tax Expenses	179.02	186.54	103.83	531.32	306.81	504.10
Profit after Tax	362.33	376.87	207.94	1,039.62	616.85	994.79
3. Capital Employed						
a) IMFL	2,452.41	2,019.77	2,780.92	2,452.41	2,780.92	2,717.02
b) FMCG	992.96	820.18	199.08	892.96	199.08	285.63
Total Segment Capital Employed	3,445.37	2,839.95	2,980.00	3,445.37	2,980.00	3,012.65

Notes:

- The Figures for the corresponding previous period have been reworked/regrouped wherever necessary, to make them comparable.
- Pursuant to the enactment of the Companies Act 2013 (the "Act"), the Company has, effective from 1st April 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule II) on the depreciation charged and on the results for the quarter is not material.
- The Audit Committee has reviewed the above results and the Board of Directors have approved the above results and its release at their respective meeting held on 07th January, 2015. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The Company is engaged in the business of Marketing of Indian Made Foreign Liquor(IMFL), Indian Made Indian Liquor(IMIL), Packaged Drinking Water, Beer in Alcoholic Beverages, FMCG Items & Agricultural Commodities.
- The Company got listing at BSE platform on 14.11.2014 & thus the co is listed with BSE & CSE.
- This statement is as per Clause 41 of the Listing Agreement.

PLACE : KOLKATA
 DATE: JANUARY 07, 2015



For and on behalf of Board
 Anil Karan Roy
 MANAGING DIRECTOR

D.N. MISRA & Co.

CHARTERED ACCOUNTANTS

D.N. MISHRA, M. COM, L.L.B, F.CA.

54, GANESH CH. AVENUE
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LIMITED REVIEW REPORT

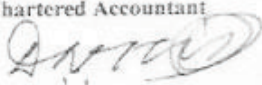
Review Report to
The Board of Director,
Pincon Spirit Limited,
"Wellesley House"
7, Red Cross Place,
3rd Floor,
Kolkata – 700 001

We have reviewed the accompanying statement of unaudited financial results of **Pincon Spirit Limited** ("the Company") for the quarter ended December 31, 2014 (the "statement"), 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) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* 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 recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", specified under the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014) and other recognized 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 D.N.MISHRA & CO
ICAI Firm Registration No: 312021E
Chartered Accountant


D.N.Mishra
Proprietor
Membership No: 050440



Place: Kolkata
Date: January 07th, 2015