



UNITED SPIRITS LIMITED

Regd. Office: 51, Richmond Road, Bangalore - 560 025
(Formerly McDowell & Company Limited)

INFORMATION IN ADDITION TO LISTING REQUIREMENTS

Unaudited Financial Results (Provisional) for the three months ended June 30, 2007

Unaudited Financial Results (Provisional) for the Quarter ended June 30, 2007

Rs. Crores

| | Unaudited Quarter ended | | UNAUDITED | | Unaudited |
|--|--|---------------|---|-------------------|-------------------|
| | Jun-07 | Jun-06 | Quarter Ended June 30 | | Year Ended |
| | Reviewed | Proforma | 2007 | 2006 * | March 31, |
| | | | 2007 | 2006 * | 2007 |
| Sales/Income from Operations | 1,348.09 | 1,133.76 | 1,348.09 | 779.89 | 4,639.43 |
| Less: Excise duty | 582.38 | 478.83 | 582.38 | 246.35 | 1,927.49 |
| Net Sales/Income from Operations | 765.70 | 654.94 | 765.71 | 533.54 | 2,711.94 |
| Other income | 4.86 | 3.56 | 4.86 | 2.31 | 53.03 |
| Total Expenditure | | | | | |
| a) (Inc)/Dec in stock in trade | 25.88 | 13.08 | 25.88 | 15.23 | (33.56) |
| b) Consumption of Raw Materials | 120.88 | 119.97 | 120.88 | 75.06 | 520.28 |
| c) Purchase of Finished Goods | 85.74 | 96.27 | 85.74 | 188.48 | 362.84 |
| d) Consumption of Other Materials | 154.11 | 127.18 | 154.11 | 71.37 | 549.55 |
| e) Staff Cost | 47.79 | 42.53 | 47.79 | 24.49 | 174.99 |
| f) Other expenditure | | | | | |
| i) Advertisement & Sales Promotion | 70.20 | 51.43 | 70.20 | 21.86 | 295.56 |
| ii) Acquisition related Expenses | 2.07 | 7.84 | 2.07 | 7.84 | 16.23 |
| iii) Exchange (Gain)/Loss | (7.96) | (5.44) | (7.96) | (5.43) | 3.80 |
| iv) Others | 97.63 | 101.14 | 97.63 | 59.48 | 383.90 |
| | 596.34 | 554.00 | 596.34 | 458.38 | 2273.59 |
| Earnings Before Interest, Depreciation and | 174.23 | 104.49 | 174.23 | 77.47 | 491.38 |
| Interest / Finance Charges (Net of receipts) | 29.21 | 25.46 | 29.21 | 19.93 | 103.09 |
| Depreciation | 6.98 | 5.96 | 6.98 | 4.02 | 31.11 |
| Profit Before Non-recurring Items & Tax | 138.04 | 73.07 | 138.04 | 53.52 | 357.18 |
| Non-recurring items (Net) | - | - | - | - | 265.67 |
| Profit Before Tax | 138.04 | 73.07 | 138.04 | 53.52 | 622.85 |
| Provision for Taxation -Current | 48.30 | 28.28 | 48.30 | 19.10 | 114.60 |
| -Deferred | 1.51 | (1.07) | 1.51 | (0.76) | 6.55 |
| -Fringe Benefit Tax | 0.65 | 0.73 | 0.65 | 0.50 | 4.20 |
| Net Profit after Tax | 87.58 | 45.12 | 87.58 | 34.68 | 497.50 |
| Note: | 1.As the quarter ended June 2006 accounts of the unlisted companies which have merged into USL were not subjected to a review by auditors in previous periods, memorandum un reviewed results for the corresponding three months ended 30th June 2006 have been included to facilitate comparison. | | Share Capital (Face value Rs.10) | | 94.48 |
| | 2. The above does not form part of statutory advertisement of quarterly results under Listing Agreement with the Stock Exchanges. | | Reserves excluding Revaluation Reserves | | 1278.21 |
| | | | 9.25 | 5.74 | 52.57 |
| | | | 8.54 | 5.74 | 52.57 |
| | | | 59,385,139 | 38,308,922 | 57,664,218 |
| | | | 61.77 | 63.35 | 61.03 |

* Figures pertain to only erstwhile McDowell & Company Limited. Refer Note 2