

SOM DISTILLERIES AND BREWERIES LIMITED

Registered Office: I-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029
Phone: +91-11-26169909, 26169712 Fax: +91-11-26195897

Corporate Office: SOM House, 23, Zone II, M.P. Nagar, Bhopal, Madhya Pradesh – 462011
Phone: +91-755-4278827, 4271271 Fax: +91-755-2557470

Email : compliance@somindia.com **Website:** www.somindia.com

CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



SDBL/BSE/NSE/2023

31.07.2023

To

The Manager, Listing Department, NATIONAL STOCK EXCHANGE OF INDIA LIMITED 'Exchange Plaza' C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. cmlist@nse.co.in <u>Security ID: SDBL</u>	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com <u>Security ID: 507514</u>
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SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. JULY 31, 2023

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Schedule III - Part A), Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith outcome of board meeting of the Company held today i.e. on Monday, July 31, 2023 at 12:30 P.M. and concluded at 4:00 P.M. at Corporate Office of the Company through Video Conference ("VC") or Other Audio Visual Means ("OAVM"). The following matters were considered:

SUBJECT
The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2023 along with Limited Review Report thereon. The same was approved by the Audit Committee in its meeting held prior to this meeting. A copy of the same are attached herewith.

The above information is also available on the Company's website i.e. www.somindia.com.

This is for your information and records please.

For Som Distilleries and Breweries Limited

Om Prakash Singh
Company Secretary & Compliance Officer
Encl. aa

Independent Auditor's Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

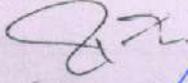
Review Report to
The Board of Directors
Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30th June, 2023** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with 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 Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act,



2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 23435066BGUVOR1500

Place: Bhopal
Date: 31.07.2023

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 30th JUNE 2023

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
Income				
I Revenue from operations (Including State Excise Duties)	28,472.28	16,235.76	18,525.42	57,242.44
II Other Income	82.12	64.98	608.20	91.06
III Total Income	28,554.38	16,300.74	19,133.62	57,333.50
Expenses				
a Cost of Materials Consumed	14,958.65	8,437.30	8,540.08	30,256.14
b Purchases of stock-in-trade	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(617.50)	359.22	1,077.27	(1,036.56)
d State Excise Duties	5,757.08	2,632.11	2,058.29	8,985.90
e Employee Benefits Expenses	377.46	388.26	303.21	1,339.85
f Finance Costs	198.37	221.43	194.81	908.69
g Depreciation and Amortisations	225.75	222.05	225.00	901.37
h Other Expenses	5,138.88	3,064.32	4,902.40	12,220.97
IV Total Expenses	26,038.69	15,324.69	17,301.06	53,576.36
V Profit/(Loss) before exceptional items and tax (III-IV)	2,515.69	976.05	1,832.56	3,757.14
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	2,515.69	976.05	1,832.56	3,757.14
VIII Tax Expense	578.60	458.37	246.71	1,053.43
IX Profit/(Loss) for the Period (VII-VIII)	1,937.09	517.68	1,585.85	2,703.71
X Other Comprehensive Income	-	5.03	-	5.03
XI Total Comprehensive income for the Period (IX+X)	1,937.09	522.71	1,585.85	2,708.74
XII Earnings Per Equity Share (Face Value of Rs. 5/- each)				
1 Basic (in Rs.)	2.56	0.71	2.27	3.80
2 Diluted (in Rs.)	2.56	0.71	2.27	3.77



M.No. 435066

Date: 31.07.2023
Place: Bhopal



(Signature)
Nakul K Sethi
(Director)
DIN- 06512548

Notes:

1. Unaudited standalone financial results for the quarter ended 30th June 2023 reviewed by the audit committee were taken on record at the board meeting held on 31st July 2023.
2. The Company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
3. Previous period figures have been regrouped and or reclassified wherever necessary.
4. Shareholders are requested to intimate change of address if any.



Date: 31.07.2023

Place: Bhopal




Nakul K Sethi

Executive Director

Independent Auditor's Review Report on the Quarterly unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended **30th June, 2023** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the holding company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with 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 Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



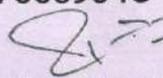
4. The statement includes the results of the holding company and its following wholly owned subsidiaries:

(i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED

(ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED

5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act,2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 23435066BGUVOS7158

Place: Bhopal
Date: 31.07.2023

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 30th JUNE 2023

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
Income				
I Revenue from operations (Including State Excise Duties)	75,862.71	48,236.79	43,768.05	1,49,804.50
II Other Income	160.25	47.19	178.72	133.19
III Total Income	76,022.96	48,283.98	43,946.77	1,49,937.69
Expenses				
a Cost of Materials Consumed	24,532.93	15,824.64	12,973.27	50,325.62
b Purchases of stock-in-trade	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	163.19	711.74	1,473.66	(1,798.83)
d State Excise Duties	37,361.01	22,979.53	18,337.91	69,136.82
e Employee Benefits Expenses	818.36	767.55	584.91	2,676.55
f Finance Costs	316.84	405.98	352.41	1,596.77
g Depreciation and Amortisations	426.60	419.45	424.14	1,701.09
h Other Expenses	8,134.30	5,143.12	6,987.95	19,254.68
IV Total Expenses	71,753.23	46,252.01	41,134.25	1,42,892.70
V Profit/(Loss) before exceptional items and tax (III-IV)	4,269.73	2,031.97	2,812.52	7,044.99
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	4,269.73	2,031.97	2,812.52	7,044.99
VIII Tax Expense	903.11	444.84	246.71	1,014.76
IX Profit/(Loss) for the Period (VII-VIII)	3,366.62	1,587.13	2,565.81	6,030.23
X Other Comprehensive Income	-	10.67	-	10.67
XI Total Comprehensive income for the Period (IX+X)	3,366.62	1,597.80	2,565.81	6,040.90
XII Earnings Per Equity Share (Face Value of Rs. 5/- each)				
1 Basic (in Rs.)	4.44	2.17	3.67	8.47
2 Diluted (in Rs.)	4.44	2.17	3.67	8.40

Date: 31.07.2023
Place: Bhopal



2023.478066



(Signature)

Nakul K Sethi
(Director)
DIN- 06512548

Notes:

1. Unaudited consolidated financial results for the quarter ended 30th June 2023 reviewed by the audit committee were taken on record at the board meeting held on 31st July 2023.
2. The Company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments other than alcoholic beverages, which singly or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS 108 "Operating Segments".
3. Previous period figures have been regrouped and or reclassified wherever necessary.
4. Shareholders are requested to intimate change of address if any.



Date: 31.07.2023

Place: Bhopal



Nakul K Sethi

Executive Director