

SOM DISTILLERIES AND BREWERIES LIMITED

(Formerly Known As Som Distilleries Breweries & Wineries 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/2024-25

28.01.2025

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 Security ID: SDBL	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com Security ID: 507514
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SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. 28TH JANUARY, 2025

[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]

Dear Sir/Madam,

Please find herewith Outcome of the Board Meeting of the Company held today i.e. on Tuesday, January 28, 2024 at 1.15 P.M. and concluded at 5.15 P.M. at Corporate Office of the Company through Video Conference ("VC") or Other Audio Visual Means ("OAVM"). The following matters were considered:

S.NO.	SUBJECT
1	APPROVAL OF Q3 AND 9 MONTHS (FY 2024-25) RESULTS: The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2024 along with Limited Review Report thereon. The same was approved and recommended by the Audit Committee to the Board in its meeting held prior to this meeting. A copy of the same are attached herewith.
2	REAPPOINTMENT OF MR. JAGDISH KUMAR ARORA (DIN:00224633), CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY: The Board considered reappointment of Mr. Jagdish Kumar Arora (DIN:00224633), as Chairman and Managing Director of the Company for a further period of 5 years on recommendation of Nomination & Remuneration Committee, subject to approval of Shareholders in General Meeting.

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3	REAPPOINTMENT OF MR. UMA KANT SAMAL (DIN: 08669929) AS AN INDEPENDENT DIRECTOR OF THE COMPANY: The Board considered and continue appointment of Mr. Uma Kant Samal (DIN: 08669929) as an Independent Director for a further period of 2 years on attaining the age of seventy-five years on recommendation of Nomination & Remuneration Committee, subject to approval of Shareholders in General Meeting.
4	REDESIGNATE MR. RAJESH KUMAR DUBEY (DIN: 10912000) : The Board considered change of designation and redesignate Mr. Rajesh Kumar Dubey (DIN: 10912000), from CFO to as an Executive Director of the Company for a period of 5 years on recommendation of Nomination & Remuneration Committee, subject to approval of Shareholders in General Meeting.
5	APPOINTMENT OF MR. NITIN MALVIYA (PAN:ALLPM3836E) AS CHIEF FINANCIAL OFFICER (CFO) : To consider and appoint Mr. Nitin Malviya as Chief Financial Officer of the Company in place of Mr. Rajesh Kumar Dubey as recommended on recommendation of Nomination & Remuneration Committee.
6	APPOINTMENT OF MR. RAJAT BATRA (DIN: 02695119) AS NON-EXECUTIVE NON-INDEPENDENT DIRECTOR (“NENIDS”) OF THE COMPANY: The Board considered appointment of Mr. Rajat Batra (DIN: 02695119) as Non-Executive Non-Independent Director (“NENIDs”) of the Company for a period of 5 years on recommendation of Nomination & Remuneration Committee, subject to approval of Shareholders in General Meeting.
7	CALLING EXTRA-ORDINARY GENERAL MEETING (EGM): The Board considered that an Extra-Ordinary General Meeting (EGM) of the Members of the Company will be convened through video conference (“VC”) or other audio-visual means (“OAVM”) to consider aforesaid matters and authorized a Director to finalise the day, date and time to convene the EGM within the statutory limits. Further the Board considered and approved the draft notice of Extra-Ordinary General Meeting (EGM) of the Company.
8	RECONSTITUTION OF THE COMMITTEE(S) OF THE BOARD OF DIRECTOR: The Board considered and approved the Reconstitution of Committees of the Board of the Company.

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 with respect to Appointment/ Reappointment of Directors/CFO is enclosed.

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A press release by the management is enclosed.

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

SOM

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FINANCIAL HIGHLIGHTS

- For Q3 FY 2024-25 we reported total income of Rs. 302.68 crores versus Rs. 266.51 crores for the same period last year reflecting a growth of nearly 14%. For the 9 months ending FY 24-25 our total income stood at Rs. 1107.38 crores versus Rs. 901.16 crores for the 9 months in FY 23-24 **showing a growth of 23%**.
- Our EBDITA for Q3 FY 2024-25 was at 37.86 crores at a margin of 12.51% as compared to Rs. 32 crores in Q3 FY 2023-24 which was at 12.01%. Our EBDITA for the 9 months FY 24-25 was at Rs. 137.90 crores and has grown by **over 25% over the same period last year**.
- Our PBT for Q3 FY 2024-25 was at Rs. 29.15 crores as compared to Rs. 23.75 crores in Q3 FY 2023-24 showing a growth of nearly 23%. Similarly, our PBT for 9 months FY 2024-25 was at Rs. 111.21 crores reflecting **a growth of nearly 30% over the same period previous year**.
- Our PAT for Q3 FY 2024-25 was at Rs. 21.51 crores as compared to Rs. 17.99 crores showing a growth of nearly 20%. Our consolidated PAT for 9 months for the current financial year was at Rs. 80.76 crores as against Rs. 66.50 crores for the same period last year **showing a growth of 21%**. After considering minority interest the growth in PAT stood at 10.08%.

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I. The details for appointment of Director/CFO of the Company are as under:

Particulars	
1. Reason for Change viz. appointment, resignation, removal, death or otherwise	: Appointment of Mr. Jagdish Kumar Arora (DIN:00224633), age 68 years as a Chairman and Managing Director of the Company, not liable to retire by rotation, for a further period of 5 (five) years with effect from February 4, 2025 subject to shareholders approval.
2. Date of Appointment/ Cessation (as applicable) & Term of Appointment	: Date of Appointment: February 4, 2025 Term of Appointment: February 4, 2025 to February 3, 2030
3. Brief Profile (in case of appointment)	: Mr. J.K. Arora is a visionary. His seasoned leadership qualities, his meticulous planning and strategies has given the desired shape and direction to the growth of the group. His vision as the founder has steered the company toward achieving leadership position. Mr. Arora has been instrumental in shaping SOM's strategy & building a unique partnership model based on the tenets of innovation & sustainable development. Safety, Service and Quality are the corner stones on which the group has traversed the journey of growth.
4. Disclosure of Relationship of Directors (in case of appointment of a Director)	: He is not related to any of the Directors
5. Affirmation that the director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	: We affirm that Mr. Arora is not debarred from holding the office of director by virtue of any SEBI order or any other such authority. Nomination and Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Arora is not debarred from holding the office of director pursuant to any SEBI order.

II. The details for appointment of Director/CFO of the Company are as under:

Particulars	
1. Reason for Change viz. appointment, resignation, removal, death or otherwise	: Appointment of Mr. Uma Kant Samal (DIN: 08669929), age 77 years as an Independent Director of the Company, not liable to retire by rotation, for a further period of 2 (two)

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		years with effect from April 20, 2025 subject to shareholders approval.
2.	Date of Appointment/ Cessation (as applicable) & Term of Appointment	Date of Appointment: April 20, 2025 Term of Appointment: April 20, 2025 to April 19, 2027
3.	Brief Profile (in case of appointment)	Mr. Uma Kant Samal has more than 30 years of experience in various Administrative & Judiciary Positions in the State of Madhya Pradesh (Govt. of India) during 1977 to 2007. His last Position was Chairperson of Board of Secondary Education, Govt. of M.P. (2005 to 2007). Mr. Samal, after retirement is Self Employed and Advising clients on MIS, automation and internal audit functions.
4.	Disclosure of Relationship of Directors (in case of appointment of a Director)	He is not related to any of the Directors
5.	Affirmation that the director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	We affirm that Mr. Samal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority. Nomination and Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Samal is not debarred from holding the office of director pursuant to any SEBI order.

III. The details for appointment of Director/CFO of the Company are as under:

Particulars		
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Rajesh Kumar Dubey (DIN: 10912000), age 56 years as an Executive Director of the Company, liable to retire by rotation, for a period of 5 (five) years with effect from January 28, 2025 subject to shareholders approval.
2.	Date of Appointment/ Cessation (as applicable) & Term of Appointment	Date of Appointment: January 28, 2025 Term of Appointment: January 28, 2025 to January 27, 2030
3.	Brief Profile (in case of appointment)	Mr. Rajesh Dubey is an accomplished finance professional with a Master's Degree in Commerce and three years of CA article ship experience. With a remarkable 31-year association with Som, he has become a core

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		<p>member of the finance and accounts team, playing a pivotal role in the company's financial operations and strategic decision-making processes.</p> <p>Throughout his career, Mr. Dubey has built a robust foundation in accounting, auditing, taxation, and financial management, gaining expertise in handling complex financial systems, ensuring compliance with regulatory standards, and streamlining internal controls. His comprehensive understanding of financial reporting and analysis allows him to provide insightful recommendations that drive business growth and operational efficiency.</p> <p>A continual learner, Mr. Dubey is quick to adapt to evolving financial practices, emerging technologies, and industry trends. His ability to absorb and implement new concepts has allowed him to stay ahead in an ever-changing financial landscape. He thrives in high-pressure environments, consistently delivering high-quality work while maintaining a sharp focus on deadlines and project goals.</p>
4.	Disclosure of Relationship of Directors (in case of appointment of a Director)	: He is not related to any of the Directors
5.	Affirmation that the director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	: We affirm that Mr. Dubey is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.
		Nomination and Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Dubey is not debarred from holding the office of director pursuant to any SEBI order.

IV. The details for appointment of Director/CFO of the Company are as under:

Particulars	
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise
	: Appointment of Mr. Rajat Batra (DIN: 02695119), age 43 years as a Non Executive, Non Independent Director of the Company, liable to retire by rotation, for a period of 5 (five) years with effect from January 28, 2025 subject to shareholders

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		approval.
2.	Date of Appointment/ Cessation (as applicable) & Term of Appointment	Date of Appointment: January 28, 2025 Term of Appointment: January 28, 2025 to January 27, 2030
3.	Brief Profile (in case of appointment)	<p>Mr. Rajat Batra completed his Bachelor of Computer Applications (BCA) from Jiwaji University, Gwalior, Madhya Pradesh. After completing his studies, Rajat chose to explore his entrepreneurial spirit and joined the family business, which primarily focuses on the malting industry in Gwalior.</p> <p>In his role, Rajat took on a significant responsibility in managing the operations of the maltery, ensuring smooth production processes and quality control. His involvement in this aspect of the business gave him a deep understanding of the food and beverage industry, especially the nuances of raw material processing.</p> <p>Over time, Rajat developed an interest in the craft of brewing. Recognizing the potential for growth in the emerging craft beer industry, he actively sought to expand his knowledge and skillset in this area. He took a hands-on approach in learning the brewing process, studying its various facets—from selecting the right grains to the fermentation process and ensuring quality in the final product.</p> <p>By engaging directly in the practical aspects of brewing, including overseeing production schedules, troubleshooting operational issues, and ensuring product consistency, he has become well-versed in the art and science of brewing.</p>
4.	Disclosure of Relationship of Directors (in case of appointment of a Director)	He is not related to any of the Directors
5.	Affirmation that the director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	<p>We affirm that Mr. Batra is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.</p> <p>Nomination and Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Batra is not debarred from holding the office of director pursuant to any SEBI order.</p>

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V. The details for appointment of Director/CFO of the Company are as under:

Particulars	
1. Reason for Change viz. appointment, resignation, removal, death or otherwise	: Appointment of Mr. Nitin Malviya (PAN:ALLPM3836E), age 42 years as an Chief Financial Officer (CFO) of the Company with effect from January 28, 2025
2. Date of Appointment/ Cessation (as applicable) & Term of Appointment	: Date of Appointment: January 28, 2025 Term of Appointment: w.e.f. January 28, 2025
3. Brief Profile (in case of appointment)	: Nitin Malviya is a result driven finance professional with nearly two decades of comprehensive experience in financial management, strategy, and operations. His expertise spans across financial planning & analysis, budgeting, forecasting, cost control, and benefit analysis. He has a proven track record in treasury management, fund flow optimization, financial & cost accounting, and ensuring statutory compliance. In addition, he brings extensive experience in managing both internal and external audits, taxation (direct and indirect), and driving process improvements. He has a strong focus on delivering actionable insights that support organizational growth and efficiency. With a solid foundation in team building and leadership, he has successfully led cross-functional teams and fostered strong liaison and coordination with various stakeholders. His career has spanned leading organizations such as Ruchi Soya Industries Ltd, Shree Renuka Sugar Ltd, Olam Agro India Ltd, Gokul Refoils & Solvents Ltd, and Bajaj Hindustan Sugar Ltd, across diverse industries. He holds a Post Graduate degree in Commerce, along with ACCA from the United Kingdom, an MBA in International Finance, and CFA, which have equipped him with a strong technical and strategic financial acumen.
4. Disclosure of Relationship of Directors (in case of appointment of a Director)	: NA

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<p>5. Affirmation that the director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority</p>	<p>: We affirm that Mr. Malviya is not debarred from holding the office of CFO by virtue of any SEBI order or any other such authority.</p> <p>Nomination and Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Malviya is not debarred from holding the office of CFO pursuant to any SEBI order.</p>
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SOM

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 DISTILLRIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended **31st December, 2024** and year to date from **1st April 2024 to 31st December, 2024** (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

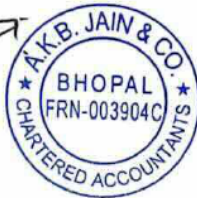


Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the holding company and its following 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: 25435066BMKPVB6162

Place: Bhopal
Date: 28.01.2025

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 DISTILLRIES & BREWERIES LIMITED** (the "Company") for the quarter ended **31st December, 2024** and the year to date from **1st April 2024 to 31st December 2024** (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: 25435066BMKPVA2645

Place: Bhopal
Date: 28.01.2025

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 NINE MONTHS ENDED 31st DECEMBER 2024**

Particulars	(Rs. in Lakh)					
	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations (Including State Excise Duties)	56,195.99	57,330.73	50,079.93	2,14,797.65	1,72,557.02	2,46,428.96
II Other Income	156.41	122.94	17.70	345.21	207.56	571.71
III Total Income	56,352.40	57,453.67	50,097.63	2,15,142.86	1,72,764.58	2,47,000.67
Expenses						
a Cost of Materials Consumed	20,677.90	18,173.03	17,306.37	70,352.31	57,423.95	84,809.91
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(1,465.38)	(717.54)	(356.72)	441.48	216.23	(1,581.96)
d State Excise Duties	26,083.52	28,357.81	23,445.69	1,04,404.54	82,649.46	1,18,361.66
e Employee Benefits Expenses	1,209.65	1,076.56	949.98	3,383.46	2,711.34	3,776.47
f Finance Costs	189.20	300.50	266.77	762.84	840.22	1,188.79
g Depreciation and Amortisations	681.99	617.00	558.16	1,905.65	1,546.83	2,134.80
h Other Expenses	6,059.78	7,044.60	5,551.80	22,771.38	18,799.94	26,117.86
IV Total Expenses	53,436.66	54,851.96	47,722.05	2,04,021.66	1,64,187.97	2,34,807.53
V Profit/(Loss) before exceptional items and tax (III-IV)	2,915.74	2,601.71	2,375.58	11,121.20	8,576.61	12,193.14
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	2,915.74	2,601.71	2,375.58	11,121.20	8,576.61	12,193.14
VIII Tax Expense	764.43	731.79	576.47	3,045.00	1,925.75	3,543.58
IX Profit/(Loss) for the Period (VII-VIII)	2,151.31	1,869.92	1,799.11	8,076.20	6,650.86	8,649.56
X Other Comprehensive Income	-	-	-	-	-	3.24
XI Total Comprehensive income for the Period (IX+X)	2,151.31	1,869.92	1,799.11	8,076.20	6,650.86	8,652.80
XII Total Comprehensive income for the Period attributable to:						
a) Owners of the Company	1,919.75	1,639.30	1,799.11	7,321.52	6,650.86	8,535.64
b) Non-controlling interest	231.56	230.62	-	754.68	-	117.16
XIII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1 Basic (in Rs.)	1.10	0.96	0.93	4.14	3.46	4.49
2 Diluted (in Rs.)	1.10	0.95	0.87	4.13	3.34	4.48

NOTE:-

- 1 Unaudited financial results for the quarter/nine months year ended 31st December 2024 reviewed by the audit committee were taken on record at the board meeting held on 28th January, 2025.
- 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 The resolution was passed at extra-ordinary general meeting of the members of the company on 30th April, 2024 for sub-division of equity share capital of the company from a face value of Rs. 5/- each to face value of Rs. 2 each ("Sub-Division")
- 4 As per IndAS-33, Earning Per Share for all periods presented in above statement have been adjusted based on total number of share after sub-division of equity share from Rs. 5 per share to Rs. 2 per share.
- 5 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.

Date: 28.01.2025
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548

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 NINE MONTHS ENDED 31st DECEMBER 2024**

Particulars	(Rs. in Lakh)					
	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations (Including State Excise Duties)	18,101.44	19,713.74	17,959.80	76,219.57	63,615.97	88,474.41
II Other Income	3.74	11.40	16.63	18.95	124.31	1,180.92
III Total Income	18,105.18	19,725.14	17,976.43	76,238.52	63,740.28	89,655.33
Expenses						
a Cost of Materials Consumed	10,422.84	9,731.84	10,257.81	37,816.49	33,420.78	49,435.56
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(1,041.57)	(47.26)	(310.12)	703.40	(138.60)	(1,510.10)
d State Excise Duties	2,647.64	4,005.28	2,551.97	15,380.76	12,016.29	15,179.63
e Employee Benefits Expenses	527.41	522.38	491.12	1,526.41	1,304.62	1,833.51
f Finance Costs	55.98	129.82	127.44	329.71	530.50	719.67
g Depreciation and Amortisations	317.10	315.60	309.65	944.90	846.75	1,152.91
h Other Expenses	3,760.23	4,041.76	3,517.51	13,687.90	11,505.90	16,144.16
IV Total Expenses	16,689.63	18,699.42	16,945.38	70,389.57	59,486.24	82,955.34
V Profit/(Loss) before exceptional items and tax (III-IV)	1,415.55	1,025.72	1,031.05	5,848.95	4,254.04	6,699.99
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	1,415.55	1,025.72	1,031.05	5,848.95	4,254.04	6,699.99
VIII Tax Expense	383.68	285.52	172.15	1,674.62	913.15	1,983.21
IX Profit/(Loss) for the Period (VII-VIII)	1,031.87	740.20	858.90	4,174.33	3,340.89	4,716.78
X Other Comprehensive Income	-	-	-	-	-	(0.90)
XI Total Comprehensive income for the Period (IX+X)	1,031.87	740.20	858.90	4,174.33	3,340.89	4,715.88
XII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1 Basic (in Rs.)	0.53	0.38	0.44	2.14	1.74	2.45
2 Diluted (in Rs.)	0.53	0.38	0.42	2.14	1.68	2.44

NOTE:-

- 1 Unaudited financial results for the quarter / nine months ended 31st December 2024 reviewed by the audit committee were taken on record at the board meeting held on 28th January, 2025.
- 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".
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- 6 Shareholders are requested to intimate change of address, if any.

Date: 28.01.2025

Place: Bhopal



Nakul K Sethi

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(Wholetime Director)
DIN- 06512548