

## SOM DISTILLERIES & BREWERIES LTD.

**Corporate Office :** 23, Zone-II, Maharana Pratap Nagar, Bhopal-462 011 (M.P.) Tel. : +91-755-4278827, 4271271 Fax : +91-755-2557470

**E-mail :** info@somindia.in, sdlttd@bsnl.in, somdistilleries@rediffmail.com, **Web :** www.somindia.com, **Work :** Village Rojrachak, Distt. Raisen (M.P.) **Ph:** (07480) 266244-5  
**CIN No :** L74899DL1993PLC052787

DATE: 09.02.2019

1. Bombay Stock Exchange Ltd.  
Floor 25, P.J. Towers  
Dalal Street Mumbai-400001
2. National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex, Bandra(E),  
Mumbai-400051

**SUBJECT:** Quarterly Financial results for quarter ended 31.12.2018. Regulation 33 of SEBI .

Sir,

Kindly take note that at a meeting of the Board of Directors of this company held on Saturday the 09.02.2019 at 15.30 hours, Unaudited financial results and unaudited consolidated financial results for the quarter ended 31.12.2018 were approved. Information in the form as per Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI dated 30.11.2015, is attached along with limited review by auditors of the Company.

Thanking You,



Yours faithfully,

For Som Distilleries & Breweries Limited

  
NAKUL KAM SETHI  
WHOLETIME DIRECTOR

# R.N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

6, New Market (1st Floor) T.T. Nagar, Bhopal-462003

Tel. 0755-2559350

E-mail: m\_gupta\_ca@yahoo.com

## SOM DISTILLERIES & BREWERIES LIMITED

### REVIEW REPORT BY AUDITORS

(For the quarter and nine months ended December 31, 2018)

To  
The Board of Directors,  
Som Distilleries & Breweries Limited,  
Bhopal

#### Introduction

We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED**. Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 for the quarter and nine months ended December 31, 2018 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 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 reviewed by us. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

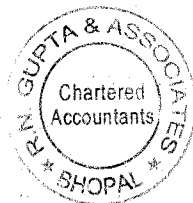
#### Scope of Review

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.

#### Conclusion

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 applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

For **R. N. GUPTA & ASSOCIATES**,  
Chartered Accountants  
Firm Registration No. 001419C



*R.N. Gupta*  
R.N. Gupta  
Membership No. 070590

Dated: February 09, 2019  
Place: Bhopal

**SOM DISTILLERIES & BREWERIES LTD**  
**23, Zone - II, M.P. Nagar, Bhopal - 462011 India.**  
**Ph. 0755- 4271271, 4271369**


**STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2018**

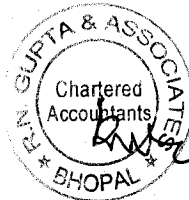
		(Rs. In Lacs)					
		Quarter ended			Year to date		Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	8,156.48	7,818.74	8,217.02	30,108.75	31,044.47	42,851.12
II	Other Income	44.67	121.22	2.89	168.67	52.37	190.05
III	<b>Total Income (I+II)</b>	<b>8,201.14</b>	<b>7,939.96</b>	<b>8,219.91</b>	<b>30,277.42</b>	<b>31,096.83</b>	<b>43,041.17</b>
2	<b>Expenses</b>						
a	Cost of Materials Consumed	3,071.31	3,303.62	3,318.53	11,991.87	11,380.77	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(362.93)	(436.94)	(32.56)	(638.73)	316.29	272.52
c	State Excise Duties	1,939.64	1,938.46	1,684.08	6,442.13	6,116.56	7,789.42
d	Employee Benefits Expenses	188.00	151.96	149.73	528.97	466.96	710.55
e	Finance Costs	208.63	179.20	210.99	564.40	666.70	878.03
f	Depreciation and Amortisations	122.90	126.22	119.15	354.43	298.15	425.77
g	Other Expenses	2,441.33	1,970.13	1,964.02	7,959.70	8,587.40	11,631.33
	<b>Total Expenses (IV)</b>	<b>7,608.89</b>	<b>7,232.64</b>	<b>7,413.95</b>	<b>27,202.77</b>	<b>27,832.82</b>	<b>38,297.64</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>592.25</b>	<b>707.32</b>	<b>805.96</b>	<b>3,074.65</b>	<b>3,264.01</b>	<b>4,743.53</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>592.25</b>	<b>707.32</b>	<b>805.96</b>	<b>3,074.65</b>	<b>3,264.01</b>	<b>4,743.53</b>
VIII	Tax Expense	205.09	244.79	422.18	1,111.85	1,372.93	2,219.20
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>387.16</b>	<b>462.53</b>	<b>383.78</b>	<b>1,962.81</b>	<b>1,891.08</b>	<b>2,524.33</b>
X	Other Comprehensive Income	-	-	-	-	-	3.05
XI	<b>Total Comprehensive Income for the Period (IX-X)</b>	<b>387.16</b>	<b>462.53</b>	<b>383.78</b>	<b>1,962.81</b>	<b>1,891.08</b>	<b>2,521.28</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 10 each)</b>						
1	Basic (in Rs.)	1.24	1.48	1.39	6.29	6.87	9.16
2	Diluted (in Rs.)	1.24	1.48	1.39	6.29	6.87	9.16

**NOTES :-**

- 1 Unaudited financial results for the quarter/year ended 31st December 2018 reviewed by the audit committee were taken on record at the board meeting held on 09th February, 2019.
- 2 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 3 Shareholders are requested to intimate change of address, if any.

Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)  
 Ph: +91-11-26169909, 26169712 Fax:- +91-11-26195897

  
**J.K. Arora**  
**Chairman & Managing Director**



# R.N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

6, New Market (1st Floor) T.T. Nagar, Bhopal-462003

Tel. 0755-2559350

E-mail: r\_n\_gupta\_ca@yahoo.com

## SOM DISTILLERIES & BREWERIES LIMITED

### REVIEW REPORT BY AUDITORS

(For the quarter and nine months ended December 31, 2018)

To

The Board of Directors,  
Som Distilleries & Breweries Limited,  
Bhopal

#### Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED** ("the Parent") Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 and its subsidiary (the parent and its subsidiary together referred to as "the Group") for the quarter and half year ended December 31, 2018 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 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 reviewed by us. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

#### Scope of 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.

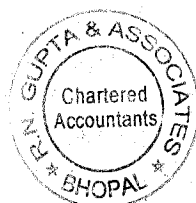
This Statement includes the results of the subsidiary "Woodpecker Distilleries & Breweries Private Limited". We did not review its quarterly financial statements which is as certified by the management.


#### Conclusion

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 applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

For **R. N. GUPTA & ASSOCIATES**,  
Chartered Accountants  
Firm Registration No. 001419C

Dated: February 09, 2019  
Place: Bhopal



  
**R.N. Gupta**  
Membership No. 070590

**SOM DISTILLERIES & BREWERIES LTD**  
23, Zone - II, M.P. Nagar, Bhopal - 462011 India.  
Ph. 0755- 4271271, 4271369

**STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2018**

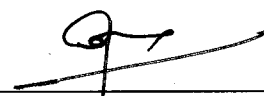
		(Rs. In Lacs)					
		Quarter ended			Year to date		Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	13,012.13	10,101.88	8,217.02	39,713.00	31,044.47	42,851.12
II	Other Income	44.67	121.22	2.89	168.67	52.37	190.05
III	<b>Total Income (I+II)</b>	<b>13,056.80</b>	<b>10,223.10</b>	<b>8,219.91</b>	<b>39,881.67</b>	<b>31,096.83</b>	<b>43,041.17</b>
2	<b>Expenses</b>						
a	Cost of Materials Consumed	4,567.37	3,885.80	3,318.53	14,703.97	11,380.77	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(721.46)	(397.39)	(32.56)	(1,199.58)	316.29	272.52
c	State Excise Duties	4,510.24	3,082.87	1,684.08	11,702.14	6,116.56	7,789.42
d	Employee Benefits Expenses	286.99	218.57	149.73	794.03	466.96	710.55
e	Finance Costs	335.46	279.97	210.99	871.29	666.70	878.03
f	Depreciation and Amortisations	238.73	190.02	119.15	619.60	298.15	425.77
g	Other Expenses	3,197.16	2,409.16	1,964.02	9,406.35	8,587.40	11,631.33
	<b>Total Expenses (IV)</b>	<b>12,414.49</b>	<b>9,669.00</b>	<b>7,413.95</b>	<b>36,897.79</b>	<b>27,832.82</b>	<b>38,297.64</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>642.31</b>	<b>554.10</b>	<b>805.96</b>	<b>2,983.87</b>	<b>3,264.01</b>	<b>4,743.53</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>642.31</b>	<b>554.10</b>	<b>805.96</b>	<b>2,983.87</b>	<b>3,264.01</b>	<b>4,743.53</b>
VIII	Tax Expense	205.09	240.50	422.18	1,111.85	1,372.93	2,219.20
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>437.21</b>	<b>313.60</b>	<b>383.78</b>	<b>1,872.03</b>	<b>1,891.08</b>	<b>2,524.33</b>
X	Other Comprehensive Income	-	-	-	-	-	3.05
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>437.21</b>	<b>313.60</b>	<b>383.78</b>	<b>1,872.03</b>	<b>1,891.08</b>	<b>2,521.28</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 10 each)</b>						
1	Basic (in Rs.)	1.40	1.00	1.39	6.00	6.87	9.16
2	Diluted (in Rs.)	1.40	1.00	1.39	6.00	6.87	9.16

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**J.K. Arora**  
Chairman & Managing Director