

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

5.08.2024

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. AUGUST 5, 2024

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, August 5, 2024 at 12:30 P.M. and concluded at 3:00 P.M. at Corporate Office of the Company. The following matters were considered:

S.NO.	SUBJECT
1	APPROVAL OF Q1 FY 2024-25 RESULTS: The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended June 30, 2024 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 as Annexure 'A' . A Copy of Press Release also attached as Annexure 'B' .
2	APPOINTMENT OF MS. SHREYANSI GOEL (DIN: 10164947) AS AN ADDITIONAL DIRECTOR (NON-EXECUTIVE & INDEPENDENT): The Board considered and approved the Appointment of Ms. Shreyansi Goel (DIN: 10164947) as an Additional Director (Non-Executive & Independent) on the Board of the Company, not liable to retire by rotation, for first term of 5 (five) consecutive years with effect from August 5, 2024, subject to the approval of the shareholders at the ensuing Annual General Meeting. The same was recommended by the Nomination and Remuneration Committee.

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3	RE-APPOINTMENT OF M/S AKB JAIN & CO., CHARTERED ACCOUNTANT (FRN: 003904C), AS STATUTORY AUDITORS OF THE COMPANY: The Board considered and approved re-appointment of M/s AKB Jain & Co., Chartered Accountant (FRN: 003904C), as Statutory Auditors of the Company, for a further term of 3 (Three) consecutive years, from the conclusion of the 31 st Annual General Meeting till the conclusion of the 34 th Annual General Meeting of the Company, subject to the approval of members at the ensuing Annual General Meeting. The same was recommended by the Audit Committee.
4	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 of Ms. Shreyansi Goel (DIN: 10164947) and Re-appointment of M/s AKB Jain & Co., Chartered Accountant, (FRN: 003904C) are given as **Annexure 'C'**.

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 DISTILLRIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30th June, 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: 24435066BKFOJS8068

Place: Bhopal
Date: 05.08.2024

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 ENDED 30th JUNE 2024

		(Rs. in Lakh)			
Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024	
	Unaudited	Audited	Unaudited	Audited	
Income					
I Revenue from operations (Including State Excise Duties)	38,404.39	24,858.44	28,472.26	88,474.41	
II Other Income	3.81	1,056.61	82.12	1,180.92	
III Total Income	38,408.20	25,915.05	28,554.38	89,655.33	
Expenses					
a Cost of Materials Consumed	17,661.81	16,014.78	14,958.65	49,435.56	
b Purchases of stock-in-trade	-	-	-	-	
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,792.23	(1,371.50)	(617.50)	(1,510.10)	
d State Excise Duties	8,727.84	3,163.34	5,757.08	15,179.63	
e Employee Benefits Expenses	476.62	528.89	377.46	1,833.51	
f Finance Costs	143.91	189.17	198.37	719.67	
g Depreciation and Amortisations	312.20	306.16	225.75	1,152.91	
h Other Expenses	5,885.91	4,638.26	5,138.88	16,144.16	
IV Total Expenses	35,000.52	23,469.10	26,038.69	82,955.34	
V Profit/(Loss) before exceptional items and tax (III-IV)	3,407.68	2,445.95	2,515.69	6,699.99	
VI Exceptional Items	-	-	-	-	
VII Profit/(Loss) before tax (V-VI)	3,407.68	2,445.95	2,515.69	6,699.99	
VIII Tax Expense	1,005.42	1,070.06	578.60	1,983.21	
IX Profit/(Loss) for the Period (VII-VIII)	2,402.26	1,375.89	1,937.09	4,716.78	
X Other Comprehensive Income	-	(0.90)	-	(0.90)	
XI Total Comprehensive income for the Period (IX+X)	2,402.26	1,374.99	1,937.09	4,715.88	
XII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)					
1 Basic (in Rs.)	1.23	0.71	1.02	0.98	
2 Diluted (in Rs.)	1.23	0.71	1.02	0.98	

NOTE:-

- 1 Unaudited financial results for the quarter ended 30th June 2024 reviewed by the audit committee were taken on record at the board meeting held on 5th August, 2024.
- 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 During the period 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.

Dat 05.08.2024
Place: Bhopal



Nakul K Sethi
(Director)
DIN- 06512548

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 **30th June, 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: 24435066BKFOJR9973

Place: Bhopal
Date: 05.08.2024

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 ENDED 30th JUNE 2024

(Rs. in Lakh)				
Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Income				
I Revenue from operations (Including State Excise Duties)	1,01,270.93	73,871.94	75,862.71	2,46,428.96
II Other Income	65.86	364.15	160.25	571.71
III Total Income	1,01,336.79	74,236.09	76,022.96	2,47,000.67
Expenses				
a Cost of Materials Consumed	31,501.38	27,385.96	24,532.93	84,809.91
b Purchases of stock-in-trade	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	2,624.40	(1,798.19)	163.19	(1,581.96)
d State Excise Duties	49,963.21	35,712.20	37,361.01	1,18,361.66
e Employee Benefits Expenses	1,097.25	1,065.13	818.36	3,776.47
f Finance Costs	273.14	348.57	316.84	1,188.79
g Depreciation and Amortisations	606.66	587.97	426.60	2,134.80
h Other Expenses	9,667.00	7,317.92	8,134.30	26,117.86
IV Total Expenses	95,733.04	70,619.56	71,753.23	2,34,807.53
V Profit/(Loss) before exceptional items and tax (III-IV)	5,603.75	3,616.53	4,269.73	12,193.14
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	5,603.75	3,616.53	4,269.73	12,193.14
VIII Tax Expense	1,548.78	1,617.83	903.11	3,543.58
IX Profit/(Loss) for the Period (VII-VIII)	4,054.97	1,998.70	3,366.62	8,649.56
X Other Comprehensive Income	-	3.24	-	3.24
XI Total Comprehensive income for the Period (IX+X)	4,054.97	2,001.94	3,366.62	8,652.80
XII Total Comprehensive income for the Period attributable to:				
a) Owners of the Company	3,762.47	1,884.78	3,366.62	8,535.64
b) Non-controlling interest	292.50	117.16	-	117.16
XIII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)				
1 Basic (in Rs.)	2.08	1.03	1.78	4.49
2 Diluted (in Rs.)	2.07	1.03	1.78	4.48

NOTE:-

- 1 Unaudited financial results for the quarter ended 30th June 2024 reviewed by the audit committee were taken on record at the board meeting held on 05th August, 2024.
- 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 During the period 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: 05.08.2024
Place: Bhopal



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

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PRESS RELEASE:

Annexure 'B'

Q1FY25 Results

For the Q1 FY 2025 we reported a total income of Rs.513.7 crores as against Rs.386.6 crores reported in Q1 FY 2024 showing a growth of 33%.

The company reported an EBIDTA of Rs.64.8 crores in Q1 FY 2025 as against Rs.50.1 crores in Q1 FY 2024 showing a growth of nearly 30%. The EBIDTA % stood at 12.62% for the Q1 FY 2025.

We have reduced our interest costs; our interest costs as a percentage of sales are at 0.53% in Q1FY 2025 as compared to 0.80% reported in the same period last year.

Similarly, the Profit before Tax stood at Rs.56 crores for Q1 FY 2025 as against Rs.42.6 crores for Q1 FY 24. The PBT grew by around 32%.

Our Net Profit before minority interest stood was at Rs.40.5 crores as against Rs.33.6 crores reported in Q1 FY 2024 showing a growth rate of 20.5%. On a QoQ basis our net profit before minority interest has grown by 102%.

For Som Distilleries and Breweries Limited

SD/-

**Nakul Kam Sethi
Executive Director
DIN: 06512548**

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Annexure 'C'

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

Particulars	
1. Reason for Change viz. appointment, resignation, removal, death or otherwise	: Appointment of Ms. Shreyansi Goel (DIN: 10164947), age 29 years as an Additional Director (Non-Executive/Independent) of the Company, not liable to retire by rotation, for first term of 5 (five) consecutive years with effect from August 5, 2024 subject to shareholders approval.
2. Date of Appointment/ Cessation (as applicable) & Term of Appointment	: Date of Appointment: August 5, 2024 Term of Appointment: August 5, 2024 to August 4, 2029
3. Brief Profile (in case of appointment)	: Ms. Shreyansi Goel (DIN:10164947) has done her Master of Law from the University College of London. She has more than 6 years of experience dealing with corporate and allied laws. She is Member and Treasurer of Alternate Dispute Resolution Cell, NLIU, Bhopal and Head of Administrative Committee, People United for Law, Education and Rehabilitation, P.U.L.E.R. She is serving as Designated Partners in Busy Bee Restaurant Services LLP and Misaka Hospitality LLP.
4. Disclosure of Relationship of Directors (in case of appointment of a Director)	: She 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 Ms. Shreyansi Goel (DIN: 10164947) 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 Ms. Shreyansi Goel (DIN: 10164947) is not debarred from holding the office of director pursuant to any SEBI order.

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II. The details for re-appointment of M/s AKB Jain & Co., Chartered Accountant (FRN: 003904C), as Statutory Auditor of the Company are as under:

Particulars	
1. Reason for Change viz. appointment, resignation, removal, death or otherwise	: Re-appointment of the Statutory Auditors pursuant to completion of term allowed under Section 139 of the Companies Act, 2013.
2. Date of re-appointment	: Subject to approval of the members to be obtained in this regard, the re-appointment will be effective from the conclusion of the 31 st Annual General Meeting (AGM) of the Company. Re-appointment is for a period of 3 years commencing from the conclusion of 31 st AGM till the conclusion of the 34 th AGM of the Company, subject to the approval of the members at the ensuing 31 st AGM of the Company.
3. Brief Profile	: AKB Jain & Co. was setup in the year 1987 by CA Ashok Kumar Jain, since, then the firm has grown from strength to strength. It is now among the leading practicing firm of Madhya Pradesh. AKB Jain & Co. provide a single window professional service with highest standard, integrity, specialization and dedication to clients. AKB Jain & Co. have a highly competent and motivated team for quality services which believe in continuously upgrading skills and knowledge through training at the State and National level. The firm has large clientele in and around Madhya Pradesh. AKB Jain & Co. is a multi-disciplinary firm of Chartered Accountants. The team of AKB Jain & Co. comprises of highly qualified and experienced professionals offering a wide range of services.