



G. M. Breweries Limited

Regd. Office : Ganesh Niwas, S. Veer Savarkar Marg, Prabhadevi, Mumbai-400 025.

Phone : 2422 9922/2433 1150/2433 1151/2437 1805/2437 1841 ● GSTN : 27AAACG1653N1ZG

Email : gmb1@gmbreweries.com ● Website : www.gmbreweries.com ● CIN: L15500MH1981PLC025809

GMBL/SEC/BSE-NSE/2024-2025

October 10, 2024

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai- 400 051

Bombay Stock Exchange Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Scrip Code: GMBREW

Scrip Code : 507488

Dear Sir,

Sub: Unaudited Financial Results for the Quarter/Half Year ended on September 30, 2024
Under Regulation 33 of SEBI (LODR).

This is to inform you that the Board of Directors at their meeting held on October 10, 2024 at 11.30 A.M. at the registered office of the company has taken on record the Un-audited Quarterly/Half Yearly Financial Results for the Quarter/Half Year ended September 30, 2024.

Please find enclosed a copy of the same.

The meeting started at 11.30 a.m. on October 10, 2024 and ended at 12.05 pm on October 10, 2024.

Warm Regards

For G M BREWERIES LTD

Sandeep Kutchhi
Vice President Finance & Company Secretary

Encl: As Above.



G. M. Breweries Limited

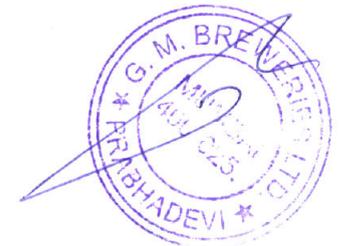
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Unaudited Financial results for the quarter / Half year ended September 30, 2024 (Rs. Lakhs)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Quarter Ended 30.09.2024	Quarter Ended 30.06.2024	Quarter Ended 30.09.2023	Half Year Ended 30.09.2024	Half Year Ended 30.09.2023	Year Ended 31.03.2024
Revenue from operations						
a) Sales / Income from operations (inclusive of Excise Duty & VAT)	59,578	60,059	59,447	1,19,637	1,17,386	2,41,530
b) Other operating revenue	-	-	-	-	-	-
Total Revenue from Operations	59,578	60,059	59,447	1,19,637	1,17,386	2,41,530
Other Income	303	363	129	666	236	8,033
Total Income	59,881	60,422	59,576	1,20,303	1,17,622	2,49,563
Expenses						
a) Cost of Materials Consumed	10,730	10,966	11,208	21,696	22,142	46,045
b) Purchase of stock in trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	236	90	(84)	326	(156)	25
e) Excise duty, VAT & TCS	259	260	255	519	510	1,130
f) Finance Cost	44,678	44,819	44,290	89,497	87,543	1,80,007
g) Depreciation and amortisation expenses	8	26	4	34	6	37
h) Other Expenditure	150	150	150	300	300	613
Total Expenses	56,984	57,090	56,629	1,14,074	1,12,014	2,31,442
Profit from continuing operation before exceptional item and tax	2,897	3,332	2,947	6,229	5,608	18,121
Exceptional item	-	-	-	-	-	-
Profit from continuing operations before tax	2,897	3,332	2,947	6,229	5,608	18,121
Tax expenses (Current & Deffered Taxes)	730	838	710	1,568	1,380	2,969
Profit for the period	2,167	2,494	2,237	4,661	4,228	15,152
Other comprehensive Income						
Items that will not be reclassified subsequently to profit or loss						
Gain/ Loss on fair valuation of investment in equity shares (Net of Taxes)	-	-	-	-	-	-
Total Comprehensive Income	2,167	2,494	2,237	4,661	4,228	15,152
Earning Per share of Rs.10 each , Basic & Diluted	9.48	10.92	12.23	20.40	23.13	82.90

NOTES:

- 1) The aforesaid results have been reviewed by audit committee and taken on record by the Board of Directors at its meeting held on October 10, 2024.
- 2) The earnings per share for the current quarter is based on the increased capital of Rs. 22,84,69,320 as against capital of Rs. 18,27,75,380 as on March 31, 2024 pursuant to Bonus issue in the ratio 1:4, as approved by the members in the Annual General Meeting held on May 16, 2024.
- 3) Provision for taxation includes provision for current tax.
- 4) The company's operation at present is confined to only one segment namely Country Liquor.
- 5) Figures of previous year/period have been regrouped, wherever necessary.





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6) Balancesheet

	As at September 30, 2024	As at March 31, 2024
ASSETS		
Non Current Assets		
a) Property, Plant and Equipment	4,716.92	5,015.79
b) Capital Work- In- Progress	732.78	606.80
c) Investment Property	22,170.65	18,925.22
d) Intangible Assets	10.26	10.26
e) Financial Assets		
- Non Current Investments	53,725.76	52,632.61
-Other Non Current Financial Assets	25.06	24.26
f) Non Current Tax Assets (Net)	-	-
g)Other non-current assets	2,858.94	2,418.05
Total Non Current Assets	84,240.37	79,632.99
Current Assets		
a) Inventories	2,270.06	2,867.63
b) Financial Assets		
-Trade receivables	292.92	179.75
-Cash and cash equivalents	255.76	104.49
-Other Bank Balances	6,435.66	1,215.40
c) Other Current Assets	2,137.65	7,743.73
Total Current Assets	11,392.05	12,111.00
Total Assets	95,632.42	91,743.99
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	2,285.54	1,828.60
b) Other Equity	83,327.75	80,403.44
Total Equity	85,613.29	82,232.04
Liabilities		
Non Current Liabilities		
a)Deferred Tax Liabilities	161.28	161.28
b)Other non current liabilities	28.92	28.92
Total Non Current Liabilities	190.20	190.20
Current Liabilities		
a) Financial Liabilities		
-Trade payables (Other than Micro & Small enterprises)	1,692.14	2,101.01
-Other Current financial liabilities	85.20	67.72
b) Other Current Liabilities	7,624.97	6,948.61
c) Provisions	170.75	113.52
d) Current Tax Liabilities (Net)	255.87	90.89
Total Current Liabilities	9,828.93	9,321.75
Total Liabilities	10,019.13	9,511.95
Total Equities and Liabilities	95,632.42	91,743.99

For G M Breweries Limited

Jimmy Almeida
Chairman & Managing Director

Mumbai
October 10, 2024





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G.M.BREWERIES LIMITED		
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
(Rs. Lakhs)		
Particulars	September 30, 2024	September 30, 2023
A. Cash Flow from Operating Activities		
Net Profit before tax	6,229.00	5,607.98
Adjustments for :		
Depreciation	300.00	300.00
Finance Cost	33.69	6.45
Indirect Taxes paid	89,496.76	87,542.79
Dividend Received	(54.57)	(27.71)
Interest Received	(391.14)	(140.80)
Other Non-Operating Income	(220.10)	(67.80)
Operating Profit before Working Capital Changes	95,393.64	93,220.91
Adjustments for (increase)/decrease in operating assets:		
Trade Receivables	(113.17)	(240.25)
Inventories	597.57	362.51
Other Financial Assets- Non Current	-	-
Other Current Assets	5,606.08	644.18
Other Non Current Assets	(440.89)	(388.52)
Adjustments for increase/(decrease) in operating liabilities:		
Trade Payables	(408.87)	741.47
Other non current liabilities	-	-
Other Current Liabilities	676.36	(556.17)
Other financial liabilities - Current	17.48	(31.19)
Cash generated from Operations	1,01,328.20	93,752.94
Direct Taxes Paid	1,350.00	1,300.00
Indirect Taxes Paid	89,496.76	87,542.79
Net Cash from Operating Activities (A)	10,481.44	4,910.15
B. Cash Flow from Investing Activities		
Increase/Decrease in Property, Plant and Equipment including Capital Advances	172.89	138.24
Increase/Decrease in Investment Property	(3,541.54)	(2,989.61)
Increase/Decrease in Financial Assets- Investments	(1,093.95)	(2,285.33)
Redemption/ (Purchase) of Fixed Deposits (with Maturity more than three months)	(5,220.26)	1,013.48
Interest Received	391.14	140.80
Dividend Received	54.57	27.71
Other Non-Operating Income	220.10	67.80
Net Cash (used in)/from Investing activities (B)	(9,017.05)	(3,886.91)
C. Cash Flow from Financing Activities		
Interest / financial charges Paid	(33.69)	(6.45)
Dividend Paid	(1,279.43)	(1,096.65)
Dividend Tax paid		
Net Cash (used in)/from Financing activities (C)	(1,313.12)	(1,103.10)
D. Net Changes in Cash and Cash Equivalents (A+B+C)	151.27	(79.86)
E. Cash and Cash Equivalents at beginning of the Period	104.49	160.61
F. Cash and Cash Equivalents at End of the Period	255.76	80.75

For G M Breweries Limited

Jimmy Almeida
Chairman & Managing Director

Mumbai
October 10, 2024





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October 10, 2024

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Listing Department
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Mumbai- 400 051

Bombay Stock Exchange Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Scrip Code: GMBREW

Scrip Code: 507488

Dear Sir,

Sub : Submission of Quarterly/Half Yearly Limited Review report of our Company for the Quarter/Half Year ended on September 30, 2024.

Kindly find enclosed Quarterly/Half Yearly Limited Review report by Statutory Auditors for the Quarter/Half Year ended on September 30, 2024 of our Company.

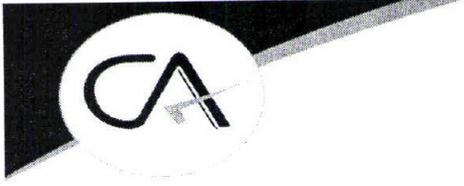
Thank you

For G M Breweries Limited

Sandeep Kutchhi

Vice President Finance & Company Secretary

Encl: As Above



VIPUL P. MEHTA | F.C.A

V. P. MEHTA & CO.

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

The Board of Directors

G M Breweries Limited

Re: Limited Review of the unaudited financial results of **G.M Breweries Limited** for the Quarter/Half year ended September 30, 2024.

1. We have reviewed the accompanying "Statement of standalone unaudited Financial Results of G. M. Breweries Limited for the Quarter/Half year ended September 30, 2024" attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,
2. This statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim 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.
3. We conducted our review of the statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we 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 causes us to believe that the accompanying statement of standalone unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. P. Mehta & Co
Chartered Accountants
Firm Reg. No. 106326W



Vipul Mehta
Proprietor
Membership No.:035722
UDIN: 24035722BKAOMH1743

Mumbai
October 10, 2024