



CIN : L74899DL1993PLC052787

SOM DISTILLERIES & BREWERIES LTD.

ISO 9001:2015 Certified Company

Corporate Office : 23, Zone-II, Maharama Pratap Nagar, Bhopal-462 011 (Madhya Pradesh) Tel.: +91-755-4278827, 4271271 Fax : +91-755-2557470

E-mail : sldtd@bsnl.in, somdistilleries@rediffmail.com, Web : www.somindia.com

Works : Village Rojrachak, Distt. Raisen (Madhya Pradesh) Ph.: +91-7480-266244-5

Date: 07.11.2019

To,

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: Outcome of Board Meeting held on November 7, 2019.

Dear Sir/Madam,

This is to inform you that the meeting of Board of Directors of the Company was held on Thursday, 7th November, 2019 which started at 03.30 P.M. and ended at 06.15 P.M. at the Corporate Office of the Company at 23, Zone II, M.P. Nagar Bhopal, Madhya Pradesh – 462011 inter-alia, and following business were approved as under:-

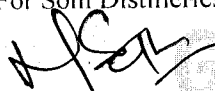
1. The Unaudited Financial Results of the Company for the Second Quarter and Half Year ended as on 30th September 2019 was approved by the Board.
2. The Un-Audited Financial Results of the Company for the Quarter and half year ended 30th September, 2019 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Limited Review Report by the Statutory Auditors are enclosed herewith.

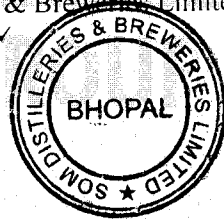
The results are also being uploaded on the Company's website at www.somindia.com

This is for your information and records.

Thanking You,

Yours faithfully,
For Som Distilleries & Breweries Limited


Nakul Kam Sethi
Wholetime Director



R.N. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
66, NEW MARKET, (1st FLOOR), T.T. NAGAR, BHOPAL-462003
Tel. 0755-2559350
E-mail: rn_gupta_ca@yahoo.com

Limited Review Report on Standalone unaudited quarterly and year to date financial results of Som Distilleries & Breweries Limited (the Company) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of Som Distilleries & Breweries Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Som Distilleries & Breweries Limited** ("company") Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 for the quarter ended September 30, 2019 and year to date results for the period from April 1, 2019 to September 30, 2019 ('the statement').
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"). 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 Engagements (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.
4. 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 Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R. N. GUPTA & ASSOCIATES,**
Chartered Accountants
Firm Registration No. 0014190


R.N. Gupta

Membership No. 070590

UDIN:- 190705904AAAFM3930

Dated: November 07, 2019
Place: Bhopal



R.N. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
6, NEW MARKET, (1st FLOOR), T.T. NAGAR, BHOPAL-462003
Tel. 0755-2559350
E-mail: rn_gupta_ca@yahoo.com

Limited Review Report on Consolidated unaudited quarterly and year to date financial results of Som Distilleries & Breweries Limited (the Company) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SOM DISTILLERIES & BREWERIES LIMITED** ("the Parent") Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax for the quarter ended September 30, 2019 and year to date results for the period from April 01, 2019 to September 30, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2018 and the corresponding period from April 01, 2018 to September 30, 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from April 01, 2019.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"). 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 the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



R. N. Gupta

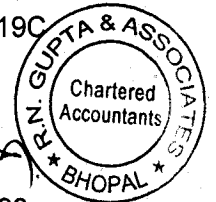
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E-mail: rn_gupta_ca@yahoo.com

4. The Statement includes the results of the following wholly owned Subsidiaries:
- (i) Woodpecker Distilleries & Breweries Private Limited.
 - (ii) Som Distilleries and Breweries Odisha Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 R. N. GUPTA & ASSOCIATES,
Chartered Accountants
Firm Registration No. 001419C


R.N. Gupta

Membership No. 070590



Dated: November 07, 2019
Place: Bhopal

UDIN:- 19070590AAA FM 3930

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

Statement of Assets & Liabilities as at 30th September, 2019

(Rs. in Lacs)

Particulars	* Standalone		Consolidated	
	As at 30.09.2019	As at 31.03.2019	As at 30.09.2019	As at 31.03.2019
	Unaudited	Audited	Unaudited	Audited
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	6,397.10	6,556.70	25,174.17	20,591.28
(b) Capital work-in-progress	12,446.20	10,043.37	14,235.93	14,953.50
(c) Other Intangible assets	113.80	94.99	113.80	94.99
(d) Investments	7,601.00	7,601.00	-	-
(e) Financial assets				
(i) Loans	4,222.73	4,707.45	-	-
(ii) Other Financial Assets	1,430.13	1,404.89	1,544.32	1,556.39
(f) Other non current assets	-	-	-	240.60
(2) Current assets				
(a) Inventories	4,707.95	6,410.18	7,471.95	9,534.90
(b) Financial assets				
(i) Trade receivables	7,433.68	8,373.51	11,915.49	11,895.71
(ii) Cash and cash equivalents	1,298.64	2,205.97	1,819.03	2,466.34
(iii) Loans	3,178.21	2,484.33	149.00	33.24
(c) Other current assets	5,441.74	5,299.17	7,033.89	7,287.69
TOTAL ASSETS	54,271.17	55,181.57	69,457.56	68,654.64
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,249.39	3,249.39	3,249.39	3,249.39
(b) Other equity	28,998.10	27,859.00	28,948.46	27,819.64
Liabilities				
(1) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	3,260.97	3,860.45	9,867.13	9,610.69
(ii) Other	65.16	304.23	103.16	342.23
(b) Deferred tax liabilities (Net)	1,226.28	1,226.28	1,226.28	1,226.28
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,875.07	2,781.38	5,287.15	5,265.75
(ii) Trade payables	4,619.13	4,645.94	6,602.58	6,352.80
(iii) Other financial liabilities	7,665.57	7,759.94	11,656.80	11,182.80
(b) Other current liabilities	1,617.71	1,788.37	1,808.68	1,898.46
(c) Provisions	46.53	58.53	46.53	58.53
(d) Current Tax Liabilities (Net)	647.26	1,648.07	661.40	1,648.07
TOTAL EQUITY AND LIABILITIES	54,271.17	55,181.57	69,457.56	68,654.64

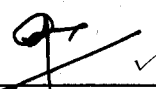
NOTES :-

- 1 Unaudited financial results for the quarter/half year ended 30th September 2019 reviewed by the audit committee were taken on record at the board meeting held on 7th November, 2019.
- 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.

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



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

STATEMENT OF STANDALONE RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2019

		(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	current period ended	previous period ended	Previous year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Undited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	7,003.24	16,866.74	7,818.74	23,869.97	21,952.27	40,790.46
II	Other Income	72.31	4.40	121.22	76.71	124.00	296.11
III	Total Income (I+II)	7,075.55	16,871.14	7,939.96	23,946.68	22,076.28	41,086.57
2	Expenses						
a	Cost of Materials Consumed	2,443.74	7,056.27	3,303.62	9,500.02	8,920.55	17,145.57
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	670.26	(287.92)	(436.94)	382.35	(275.81)	(585.11)
c	State Excise Duties	1,537.36	3,045.83	1,938.46	4,583.19	4,502.49	8,555.25
d	Employee Benefits-Expenses	228.44	237.95	151.96	466.39	340.97	862.68
e	Finance Costs	219.17	212.02	179.20	431.19	355.77	787.25
f	Depreciation and Amortisations	87.10	108.68	126.22	195.78	231.53	469.78
g	Other Expenses	1,418.66	4,513.56	1,970.13	5,932.23	5,518.37	10,651.04
	Total Expenses (IV)	6,604.73	14,886.40	7,232.64	21,491.14	19,593.88	37,886.45
V	Profit/(Loss) before exceptional items and tax (III-IV)	470.81	1,984.73	707.32	2,455.55	2,482.40	3,200.12
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	470.81	1,984.73	707.32	2,455.55	2,482.40	3,200.12
VIII	Tax Expense	36.19	699.51	244.79	735.71	906.75	1,186.56
IX	Profit/(Loss) for the Period (VII-VIII)	434.62	1,285.22	462.53	1,719.84	1,575.65	2,013.57
X	Other Comprehensive Income	-	-	-	-	-	12.65
XI	Total Comprehensive income for the Period (IX-X)	434.62	1,285.22	462.53	1,719.84	1,575.65	2,000.91
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.34	3.96	1.48	5.29	5.05	6.16
2	Diluted (in Rs.)	1.34	3.96	1.48	5.29	5.05	6.16

NOTES :-

- 1 Unaudited financial results for the quarter/half year ended 30th September 2019 reviewed by the audit committee were taken on record at the board meeting held on 7th November, 2019.
- 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.

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J.K. Arora
Chairman & Managing Director

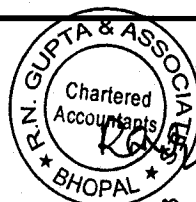
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SOM DISTILLERIES & BREWERIES LIMITED

Standalone Cash Flow Statement for the Half Year ended 30th September, 2019

(Rs. in Lacs)

Particulars	Half Year ended 30 September, 2019	Year ended 31 March, 2019
Cash flow from operating activities		
Profit before Tax	2455.55	3200.12
Adjustments for		
Depreciation on continuing operations	195.78	469.78
Interest Expense	431.19	787.25
Profit on sale of Fixed Assets	-	(33.52)
Operating profit before working capital changes	3082.51	4423.63
Movements in working capital:		
Decrease/(increase) in inventories	1702.23	(3833.67)
Decrease/(increase) in trade receivables	939.83	(1388.08)
Decrease/(increase) in short term loans	(693.88)	921.90
Decrease/(increase) in other current assets	(142.57)	(2325.07)
Increase/(decrease) in other long term liabilities	(239.07)	65.54
Increase/(decrease) in trade payables	(26.81)	1743.97
Increase/(decrease) in other current financial liabilities	(94.37)	2038.80
Increase/(decrease) in other current liabilities & provisions	(191.13)	736.12
Decrease/(increase) in other financial assets	(25.24)	(54.70)
Cash generated from/(used in) operations	4311.51	2328.43
Direct Taxes Paid (net of refunds)	(1728.04)	(959.51)
Net Cash flow from/ (used in) operating activities (A)	2583.47	1368.92
Cash flow from Investing activities		
Purchase of fixed assets, CWIP and capital advances	(2457.81)	(10221.91)
Proceeds from sale of fixed assets	-	35.32
Decrease/(increase) in long term loans	484.73	(4707.45)
Investment in Subsidiary	-	(2501.00)
Net Cash flow from/ (used in) Investing activities (B)	(1973.09)	(17395.04)
Cash flow from Financing activities		
Borrowings	(505.78)	3569.45
Interest paid	(431.19)	(787.25)
Proceeds from issue of equity shares	0.00	13500.02
Dividend paid	(487.41)	(412.84)
Dividend distribution tax	(93.34)	(84.86)
Net Cash flow from/ (used in) Financing activities (C)	(1517.71)	15784.53
Net increase/(decrease) in cash and cash equivalents	(907.33)	(241.59)
Cash and cash equivalents at the beginning of the year	2205.97	2447.56
Cash and cash equivalents at the end of the year	1298.64	2205.97
Components of cash and cash equivalents		
Cash on hand	350.15	100.51
With Banks - on current account	256.33	1498.60
With Banks - on deposit account	692.16	606.87
Total Cash and cash equivalents	1298.64	2205.97



R.N. Gupta

J.K. Arora

J.K. Arora
Chairman & Managing Director

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

STATEMENT OF CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2019

		(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	current period ended	previous period ended	Previous year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Undited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	12,564.74	28,298.05	10,101.88	40,862.79	26,700.87	55,271.90
II	Other Income	72.31	16.24	121.22	88.55	124.00	346.56
III	Total Income (I+II)	12,637.05	28,314.28	10,223.10	40,951.34	26,824.87	55,618.46
2	Expenses						
a	Cost of Materials Consumed	4,086.40	9,353.48	3,885.80	13,439.88	10,136.60	21,623.21
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	492.13	(38.14)	(397.39)	453.99	(478.12)	(1,718.46)
c	State Excise Duties	4,437.08	9,539.20	3,082.87	13,976.28	7,191.90	15,945.20
d	Employee Benefits Expenses	421.91	399.66	218.57	821.57	507.04	1,308.07
e	Finance Costs	366.88	387.47	279.97	754.34	535.83	1,242.44
f	Depreciation and Amortisations	242.37	272.90	190.02	515.27	380.87	876.01
g	Other Expenses	2,379.66	6,149.73	2,409.16	8,529.38	6,209.19	13,181.23
	Total Expenses (IV)	12,426.42	26,064.30	9,669.00	38,490.72	24,483.30	52,457.70
V	Profit/(Loss) before exceptional items and tax (III-IV)	210.63	2,249.99	554.10	2,460.62	2,341.57	3,160.76
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	210.63	2,249.99	554.10	2,460.62	2,341.57	3,160.76
VIII	Tax Expense	(41.15)	792.20	240.50	751.05	906.75	1,186.56
IX	Profit/(Loss) for the Period (VII-VIII)	251.78	1,457.78	313.60	1,709.56	1,434.81	1,974.21
X	Other Comprehensive Income	-	-	-	-	-	12.65
XI	Total Comprehensive income for the Period (IX-X)	251.78	1,457.78	313.60	1,709.56	1,434.81	1,961.55
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	0.77	4.49	1.14	5.26	5.21	6.04
2	Diluted (in Rs.)	0.77	4.49	1.14	5.26	5.21	6.04

NOTES :-

- 1 Unaudited financial results for the quarter/half year ended 30th September 2019 reviewed by the audit committee were taken on record at the board meeting held on 7th November, 2019.
- 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.

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R.N. Gupta

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


SOM DISTILLERIES & BREWERIES LIMITED

Consolidated Cash Flow Statement for the Period 30th September, 2019

(Rs. in Lacs)

Particulars	Half Year ended 30th September, 2019	Year ended 31st March, 2019
Cash flow from operating activities		
Profit before Tax	2460.62	3160.76
Adjustments for		
Depreciation on continuing operations	515.27	876.01
Interest Expense	754.34	1242.44
Profit on sale of Fixed Assets	-	(33.52)
Operating profit before working capital changes	3730.23	5245.69
Movements in working capital:		
Decrease/(increase) in inventories	2062.96	(6671.36)
Decrease/(increase) in trade receivables	(19.78)	(4910.28)
Decrease/(increase) in short term loans	(115.76)	11.23
Decrease/(increase) in other current assets	253.80	(1671.18)
Decrease/(increase) in other non current assets	252.68	(446.80)
Increase/(decrease) in trade payables	249.78	3450.83
Increase/(decrease) in other current financial liabilities	474.00	5049.43
Increase/(decrease) in other current liabilities & provisions	(101.78)	842.21
Cash generated from/(used in) operations	6786.12	899.77
Direct Taxes Paid (net of refunds)	(1737.73)	(959.51)
Net Cash flow from/ (used in) operating activities (A)	5048.39	(59.74)
Cash flow from Investing activities		
Purchase of fixed assets, CWIP and capital advances	(4399.39)	(19312.36)
Proceeds from sale of fixed assets	0.00	35.32
Net Cash flow from/ (used in) Investing activities (B)	(4399.39)	(19277.04)
Cash flow from Financing activities		
Borrowings	277.84	7381.78
Increase/(decrease) in other long term liabilities	(239.07)	103.55
Interest paid	(754.34)	(1242.44)
Proceeds from issue of equity shares	0.00	13500.02
Dividend paid	(487.41)	(412.84)
Dividend distribution tax	(93.34)	(84.86)
Net Cash flow from/ (used in) Financing activities (C)	(1296.32)	19245.21
Net increase/(decrease) in cash and cash equivalents	(647.31)	(91.57)
Cash and cash equivalents at the beginning of the year	2466.34	2557.91
Cash and cash equivalents at the end of the year	1819.03	2466.34
Components of cash and cash equivalents		
Cash on hand	535.05	216.61
With Banks - on current account	493.01	1543.61
With Banks - on deposit account	790.97	706.13
Total Cash and cash equivalents	1819.03	2466.34




J.K. Arora
 Chairman & Managing Director

Rashmi