

# SOM DISTILLERIES AND BREWERIES 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](mailto:compliance@somindia.com) **Website:** [www.somindia.com](http://www.somindia.com)

CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



**SDBL/BSE/NSE/2023-24**

**17.01.2024**

**To**

<p>The Manager, Listing Department, <b>NATIONAL STOCK EXCHANGE OF INDIA LIMITED</b> 'Exchange Plaza' C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a> <u>Security ID: SDBL</u></p>	<p>Dy. General Manager, Department of Corporate Services, <b>BSE LIMITED,</b>  First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a> <u>Security ID: 507514</u></p>
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## **SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. JANUARY 17, 2024**

[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 Wednesday, January 17, 2024 at 1:00 P.M. and concluded at 3:00 P.M. at Corporate Office of the Company through Physically and Video Conference ("VC") or Other Audio Visual Means ("OAVM"). The following matters were considered:

<b>S.NO.</b>	<b>SBJECT</b>
1	<b>APPROVAL OF Q3 FY 2023-24 RESULTS:</b> The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Nine months ended December 31, 2023 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	<b>APPOINTMENT OF MR. DINESH KUMAR BATRA AS AN INDEPENDENT DIRECTOR:</b> Based on recommendation made by Nomination & Remuneration Committee the Board Considered and Approved the appointment of Mr. Dinesh Kumar Batra (DIN:08773363) as an Additional Director (Non-Executive & Independent) on the Board of Directors of the Company w.e.f. January 17, 2024 for a period of five consecutive years, subject to approval of the Members at the ensuing General Meeting of the Members. Further Please find enclosed Annexure 'I', information required to be disclosed pursuant to Regulation 30 of SEBI LODR read with Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

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3	<b>APPROVED OF PROPOSED MATERIAL RELATED PARTY TRANSACTIONS WITH SOM DISTILLERIES PRIVATE LIMITED:</b> The Board considered and approved the Proposed Material Related Party Transactions with Som Distilleries Private Limited, being a Promoter & Related Party, for the Financial Year 2024-25 and subsequent Financial Years for purchase of goods, materials, availing of services or other resources and obligations in the ordinary course of business and on arm's length basis, which may exceed the materiality threshold limit i.e. exceeding 10% of the annual consolidated turnover of the Company as per the last audited financial statements or such other threshold limits as may be specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, subject to approval of Members at the ensuing General Meeting.
4	<b>CHANGE IN NAME OF THE COMPANY:</b> The Board considered and approved to Change in name of the Company from Som Distilleries Breweries & Wineries Limited' To 'Som Distilleries and Breweries Limited' or any other name made available by registrar of Companies, subject to, approval of members, Ministry of Corporate Affairs and such other applicable statutory / regulatory authorities.
5	<b>RECONSTITUTION OF THE COMMITTEE(S) OF THE BOARD OF DIRECTOR:</b> The Board considered and approved reconstitution of the committee(s) of the Board of Director of the Company
6	<b>FUND RAISING:</b> Raising of funds for an aggregate amount of up to and not exceeding ₹350 Crore, in one or more tranches and/or one or more issuances, simultaneously or otherwise, including by way of public issue, preferential issue, rights issue, private placement(s), qualified institutions placement(s) and/or any combination thereof or any other method as may be permitted in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, (each as amended) and any other applicable law, in such manner, and on such terms and conditions as may be deemed appropriate by the Board in its absolute discretion, subject to the receipt of necessary approvals, including the approval of the members of the Company and such other regulatory and statutory approvals as maybe required.
7	<b>CALLING EXTRA-ORDINARY GENERAL MEETING (EGM):</b> The Board considered that an Extra-Ordinary General Meeting (EGM) of the Members of the Company will be held on Thursday, the 15 <sup>th</sup> day of February, 2024 through video conference ("VC") or other audio-visual means ("OAVM") to consider aforesaid matters:  Further the Board considered and approved the notice of Extra-Ordinary General

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Meeting (EGM) of the Company.
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Details with respect to the Change/appointment of director of the Company as required under Regulation 30 of the Listing Regulations, read with SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 is annexed herewith.

The above information is also available on the Company's website i.e. [www.somindia.com](http://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

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## **PRESS RELEASE:**

*We have posted robust results which reflect the positive trend the company has exhibited in the last few years.*

*We continue to build strong and recognizable brands. Our growth is a testament to the effectiveness of our marketing strategies, product quality, and overall brand management.*

*Following are the highlights of our results*

### **Q3FY24 Results**

- *For the Q3FY24 we reported Net Sales of Rs.263.32 crores as compared to Rs.148.51 crores in Q3 FY23 up 77%.*
- *Our EBIDTA for the same period stood at Rs.32.01 crores at a margin of 12.2%. EBIDTA for Q3 FY 24 increased by 64.3% over the same period last year.*
- *Similarly, our PBT for Q3FY24 stood at Rs.23.76 crores as compared to Rs.11.74 crores for Q3FY23 up 102.5%.*
- *Showing the same increasing trend, our PAT was at Rs.17.49 crores for Q3FY24 as compared to Rs.10.52 crores for the same period of last year, up 66.2%.*

### **9 Month Results FY24**

- *Our total income stood at Rs.897.82 crores for the 9 months FY24 as compared to Rs.554.96 crores for the 9 months FY23 up 62%.*
- *Our EBIDTA for the 9 months FY 24 was at Rs. 109.63 crores as compared to Rs.73.98 crores for the same period last year showing a growth of Rs.48.2%.*
- *Our PBT for the 9 months FY24 grew by 71% to reach Rs. 85.76 crores as compared to Rs.50.13 crores for the same corresponding period last year.*
- *Our reported PAT for the 9 months FY24 was at Rs. 66.0 crores as compared to Rs.44.43 crores for the same period in the previous year showing a growth of 48.5%.*

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**Details with respect to appointment of Director of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/ CMD/4/2015 dated September 09, 2015:**

**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 Mr. Dinesh Kumar Batra (DIN:08773363), age 61 years, as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for first term of 5 (five) consecutive years with effect from January 17, 2024 subject to shareholders' approval.
2. Date of Appointment/ Cessation (as applicable) & Term of Appointment	: January 17, 2024 to January 16, 2029
3. Brief Profile (in case of appointment)	: Attached as annexure 'A'
4. Disclosure of Relationship of Directors (in case of appointment of a Director)	: He is not related to any one 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. Dinesh Kumar Batra is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.  Nomination & Remuneration Committee of the Board of Directors of the Company has also verified that Mr. Dinesh Kumar Batra is not debarred from holding the office of director pursuant to any SEBI order.

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**Annexure-A**

## **BRIEF PROFILE**

### **MR. DINESH KUMAR BATRA**

Mr. Dinesh Kumar Batra, former Chairman & Managing Director and Former Director (Finance) & CFO Bharat Electronics Ltd, has a career span of about 4 decades in Head of Finance/Marketing Sector.

He holds Advanced Management Programme from MDI and European Universities, Post Graduate Diploma in Management from MDI, Gurgaon, Post Graduate Diploma in International Marketing from IIFT, Delhi and B.Tech (Mech) from HBTI, Kanpur

Till his superannuation in October 2022, he was heading as Chairman & Managing Director and Director (Finance) & CFO of Navratna Defence PSU Bharat Electronics Ltd (BEL) strategized growth of the company's market capitalization from Rs.24,000 Cr to Rs.80,000 Cr. Consequently, BEL rose to 73rd position in Top 100 Listed Companies on BSE and No.56 in Top 100 Defence Companies according to Defence News. He was a change agent and facilitator for sustainable and continuous growth of the BEL and have wide experience in various facets of Management during career spanning over 38 years.

He also have the following recognition:

- Public Sector CFO of the Year 2022 Award from National Awards for Leadership & CFO Excellence
- Most innovative CFO 2022 Award
- CFO of the Year 2021– PSU Award from Confederation of Indian Industry (CII)
- Steered BEL to become “The Economic Times - Iconic Brand of India - 2022”
- Greentech Corporate Governance Professional of the Year 2021 Award
- BEL Executive Excellence Award in 2010

**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.**

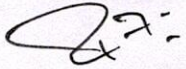
Review Report to  
**The Board of Directors**  
**Som Distilleries & Breweries Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLRIES & BREWERIES LIMITED** (the "Company") for the quarter ended **31<sup>st</sup> December, 2023** and the year to date from **1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023** (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: 24435066BKFOFJ7363**

**Place: Bhopal**  
**Date: 17.01.2024**



**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 **31<sup>st</sup> December, 2023** and the year to date from **1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023** (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.



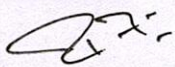
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the holding company and its following wholly owned 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: 24435066BKFOFI8679**

**Place: Bhopal**  
**Date: 17.01.2024**

**SOM DISTILLERIES & BREWERIES LIMITED**

CIN- L74899DL1993PLC052787

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Ph. 0755-4271271, 4721369

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023**

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
I Revenue from operations (Including State Excise Duties)	17,959.80	17,183.91	11,843.94	63,615.97	39,283.88	57,242.44
II Other Income	16.63	25.56	1.22	124.31	1,748.88	91.06
<b>III Total Income</b>	<b>17,976.43</b>	<b>17,209.47</b>	<b>11,845.16</b>	<b>63,740.28</b>	<b>41,032.76</b>	<b>57,333.50</b>
<b>Expenses</b>						
a Cost of Materials Consumed	10,257.81	8,204.32	7,104.53	33,420.78	21,818.84	30,256.14
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(310.12)	789.02	(1,875.58)	(138.60)	(1,395.78)	(1,036.56)
d State Excise Duties	2,551.97	3,707.24	3,117.58	12,016.29	6,353.79	8,985.90
e Employee Benefits Expenses	491.12	436.04	314.21	1,304.62	951.59	1,339.85
f Finance Costs	127.44	204.69	205.74	530.50	631.58	908.69
g Depreciation and Amortisations	309.65	311.35	226.45	846.75	679.32	901.37
h Other Expenses	3,517.51	2,849.51	2,221.53	11,505.90	9,212.33	12,220.97
<b>IV Total Expenses</b>	<b>16,945.38</b>	<b>16,502.17</b>	<b>11,314.46</b>	<b>59,486.24</b>	<b>38,251.67</b>	<b>53,576.36</b>
<b>V Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>1,031.05</b>	<b>707.30</b>	<b>530.70</b>	<b>4,254.04</b>	<b>2,781.09</b>	<b>3,757.14</b>
VI Exceptional Items	-	-	-	-	-	-
<b>VII Profit/(Loss) before tax (V-VI)</b>	<b>1,031.05</b>	<b>707.30</b>	<b>530.70</b>	<b>4,254.04</b>	<b>2,781.09</b>	<b>3,757.14</b>
VIII Tax Expense	172.15	162.40	123.80	913.15	595.06	1,053.43
<b>IX Profit/(Loss) for the Period (VII-VIII)</b>	<b>858.90</b>	<b>544.90</b>	<b>406.90</b>	<b>3,340.89</b>	<b>2,186.03</b>	<b>2,703.71</b>
X Other Comprehensive Income	-	-	-	-	-	5.03
<b>XI Total Comprehensive income for the Period (IX+X)</b>	<b>858.90</b>	<b>544.90</b>	<b>406.90</b>	<b>3,340.89</b>	<b>2,186.03</b>	<b>2,708.74</b>
<b>XII Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>						
1 Basic (in Rs.)	1.11	0.68	0.57	4.35	3.10	3.80
2 Diluted (in Rs.)	1.04	0.67	0.56	4.20	3.06	3.77

**NOTE:-**

- 1 Unaudited financial results for the quarter/nine months ended 31st December 2023 reviewed by the audit committee were taken on record at the board meeting held on 17th January, 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 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 4 Shareholders are requested to intimate change of address, if any.

Date: 17.01.2024

Place: Bhopal



*Nakul K Sethi*

**Nakul K Sethi**  
(Director)  
DIN- 06512548

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**CIN- L74899DL1993PLC052787**

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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023**

(Rs. in Lakh)


Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
I Revenue from operations (Including State Excise Duties)	50,079.93	46,614.38	30,544.74	1,72,557.02	1,01,089.60	1,49,804.50
II Other Income	17.70	29.61	250.96	207.56	564.11	133.19
III Total Income	50,097.63	46,643.99	30,795.70	1,72,764.58	1,01,653.71	1,49,937.69
<b>Expenses</b>						
a Cost of Materials Consumed	17,306.37	15,584.65	12,215.30	57,423.95	34,500.98	50,325.62
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(356.72)	409.76	(3,381.63)	216.23	(2,510.57)	(1,798.83)
d State Excise Duties	23,445.69	21,842.76	15,694.23	82,649.46	46,157.29	69,136.82
e Employee Benefits Expenses	949.98	943.00	652.57	2,711.34	1,909.00	2,676.55
f Finance Costs	266.77	256.61	346.78	840.22	1,103.67	1,596.77
g Depreciation and Amortisations	558.16	562.07	428.07	1,546.83	1,281.64	1,701.09
h Other Expenses	5,551.80	5,113.84	3,666.84	18,799.94	14,198.68	19,254.68
IV Total Expenses	47,722.05	44,712.69	29,622.16	1,64,187.97	96,640.69	1,42,892.70
V Profit/(Loss) before exceptional items and tax (III-IV)	2,375.58	1,931.30	1,173.54	8,576.61	5,013.02	7,044.99
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	2,375.58	1,931.30	1,173.54	8,576.61	5,013.02	7,044.99
VIII Tax Expense	576.47	446.17	121.14	1,925.75	569.92	1,014.76
IX Profit/(Loss) for the Period (VII-VIII)	1,799.11	1,485.13	1,052.40	6,650.86	4,443.10	6,030.23
X Other Comprehensive Income	-	-	-	-	-	10.67
XI Total Comprehensive income for the Period (IX+X)	1,799.11	1,485.13	1,052.40	6,650.86	4,443.10	6,040.90
XII Earnings Per Equity Share (Face Value of Rs. 5/- each)						
1 Basic (in Rs.)	2.32	1.89	1.47	8.65	3.78	8.47
2 Diluted (in Rs.)	2.18	1.87	1.46	8.35	3.73	8.40

**NOTE:-**

- 1 Unaudited financial results for the quarter/nine months ended 31st December 2023 reviewed by the audit committee were taken on record at the board meeting held on 17th January, 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 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 4 Shareholders are requested to intimate change of address, if any.

Date: 17.01.2024  
Place: Bhopal



  
**Nakul K Sethi**  
 (Director)  
 DIN- 06512548