



CIN : L74899DL1993PLC052787

SOM DISTILLERIES & BREWERIES LTD.

ISO 9001:2015 Certified Company

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

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

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

SDBL/BSE/NSE/2021

29.10.2021

To,

| | |
|--|--|
| <p>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</p> | <p>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</p> |
|--|--|

SUBJECT: INTIMATION UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 - RESIGNATION OF STATUTORY AUDITOR.

Dear Sir/Madam,

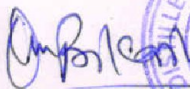

Pursuant to Regulation 30 of (SEBI Listing Regulations, 2015) read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform you that M/s R.N. Gupta and Associates, Chartered Accountants, Bhopal (FRN: 001419C), Statutory Auditors of the Company have tendered their resignation vide their letters dated October 28, 2021 informing their inability to continue as the Statutory Auditors of the Company as well as the material subsidiary Companies i.e Som Distilleries and Breweries Odisha Private Limited and Woodpecker Distilleries and Breweries Private Limited with the effect from October 31, 2021.

The copy of the resignation letters dated October 28, 2021 with Annexure as received from M/s R. N. Gupta and Associates are attached herewith.

Details with respect to resignation/ change in auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

This is for your information and records please.
Thanking You,

For Som Distilleries & Breweries Limited

Om Prakash
Company Secretary & Compliance Officer

Registered Office: I - A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029 INDIA
Phone: +91-11-26169909, 26169712 Fax: +91-11-26195897

Details with respect to change in Auditors 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:

Resignation of Statutory Auditors:

| Sr. No. | Particulars | Details |
|---------|--|--|
| 1 | Name of the Company | <p>Company: Som Distilleries & Breweries Limited</p> <p>Material Subsidiaries: Som Distilleries and Breweries Odisha Private Limited Woodpecker Distilleries and Breweries Private Limited</p> |
| 2 | Name of Auditor | M/s R. N. Gupta and Associates, Chartered Accountants, Bhopal (FRN: 001419C) |
| 3 | Reason for Change viz., appointment, resignation, removal, death or otherwise | Resignation as statutory auditors vide letters dated October 28, 2021 |
| 4 | Effective Date of resignation | October 31, 2021 |
| 5 | Brief profile | Not Applicable |
| 6 | Disclosure of relationships between directors (in case of appointment of a director) | Not Applicable |



RESIGNATION LETTER

Date: 28.10.2021

To
The Board of Directors
Som Distilleries and Breweries Limited
Corporate Office : 23, Zone II, M.P. Nagar, Bhopal

Sub: Resignation as the Statutory Auditor of the Company

Dear Sir,

We refer to our appointment as the statutory auditors of Som Distilleries and Breweries Limited ('the Company') pursuant to the shareholders' resolution dated September 29, 2017, to hold office for a term of 5 years.

We have completed our statutory audit in respect of financial statements for the year ended March 31, 2021 and issued the reports related to audit of standalone and consolidated financial statements on June 3, 2021 and are in the process of carrying out the limited review for the quarter and half year ended September 30, 2021.

I wish to submit that I am a senior citizen and due to my *ongoing serious health concerns, it is no longer possible for me to continue as the statutory auditor of the company, hence, I am regretfully resigning from the auditorship of the company. My doctors and I feel it would be best to remain focused on recovering, which, unfortunately, includes stepping down from my duties at the Company, as I am not able to devote my time to the affairs of the Company while struggling with illness. I also confirm that there are no other reasons for my resignation.*

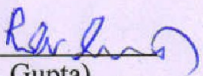
Accordingly, please accept my resignation as Statutory Auditors of the company and its two material subsidiaries with effect from 31.10.2021. Please feel free to let me know how I can assist with making the transition as smooth as possible. I wish you and the Company the very best in the future. I am also willing to be appointed again as a statutory auditor if my health improves in the future.

As per the requirements of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3, as filed with the Registrar of Companies, in due course.

Please find attached in **Annexure A** the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Thanking You
Yours Faithfully,

For RN Gupta & Associates
Chartered Accountants
Firm Registration No: 001419C


(R.N. Gupta)
Proprietor
Membership No: 070590



RESIGNATION LETTER

Date: 28.10.2021

To

The Board of Directors
Som Distilleries and Breweries Odisha Private Limited
Corporate Office : 23, Zone II, M.P. Nagar, Bhopal

Sub: Resignation as the Statutory Auditor of the Company

Dear Sir,

We refer to our appointment as the statutory auditors of Som Distilleries and Breweries Limited ('the Company') pursuant to the shareholders' resolution dated September 25, 2019, to hold office for a term of 5 years.

We have completed our statutory audit in respect of financial statements for the year ended March 31, 2021 and issued the reports related to audit of standalone and consolidated financial statements on June 3, 2021 and are in the process of carrying out the limited review for the quarter and half year ended September 30, 2021 being a material subsidiary of Som Distilleries and Breweries Limited.


I wish to submit that I am a senior citizen and due to my *ongoing serious health concerns, it is no longer possible for me to continue as the statutory auditor of the company, hence, I am regretfully resigning from the auditorship of the company.* My doctors and I feel it would be best to remain focused on recovering, which, unfortunately, includes stepping down from my duties at the Company, as I am not able to devote my time to the affairs of the Company while struggling with illness. I also confirm that there are no other reasons for my resignation.

Accordingly, please accept my resignation as Statutory Auditors of the company with effect from 31.10.2021. Please feel free to let me know how I can assist with making the transition as smooth as possible. I wish you and the Company the very best in the future. I am also willing to be appointed again as a statutory auditor if my health improves in the future.

As per the requirements of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3, as filed with the Registrar of Companies, in due course.

Please find attached in **Annexure A** the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Thanking You
Yours Faithfully,
For RN Gupta & Associates
Chartered Accountants
Firm Registration No: 001419C



(R.N. Gupta)
Proprietor
Membership No: 070590



RESIGNATION LETTER

Date: 28.10.2021

To

The Board of Directors
Woodpecker Distilleries and Breweries Private Limited
Corporate Office : 23, Zone II, M.P. Nagar, Bhopal

Sub: Resignation as the Statutory Auditor of the Company

Dear Sir,

We refer to our appointment as the statutory auditors of Som Distilleries and Breweries Limited ('the Company') pursuant to the shareholders' resolution dated September 26, 2019, to hold office for a term of 5 years.

We have completed our statutory audit in respect of financial statements for the year ended March 31, 2021 and issued the reports related to audit of standalone and consolidated financial statements on June 3, 2021 and are in the process of carrying out the limited review for the quarter and half year ended September 30, 2021 being a material subsidiary of Som Distilleries and Breweries Limited.

I wish to submit that I am a senior citizen and due to my *ongoing serious health concerns, it is no longer possible for me to continue as the statutory auditor of the company, hence*, I am regretfully resigning from the auditorship of the company. My doctors and I feel it would be best to remain focused on recovering, which, unfortunately, includes stepping down from my duties at the Company, as I am not able to devote my time to the affairs of the Company while struggling with illness. I also confirm that there are no other reasons for my resignation.


Accordingly, please accept my resignation as Statutory Auditors of the company with effect from 31.10.2021. Please feel free to let me know how I can assist with making the transition as smooth as possible. I wish you and the Company the very best in the future. I am also willing to be appointed again as a statutory auditor if my health improves in the future.

As per the requirements of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3, as filed with the Registrar of Companies, in due course.

Please find attached in **Annexure A** the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Thanking You
Yours Faithfully,

For RN Gupta & Associates
Chartered Accountants
Firm Registration No: 001419C



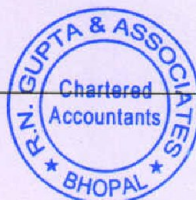
(R.N. Gupta)
Proprietor
Membership No: 070590



Annexure A

Disclosure of information from the statutory auditor upon resignation

| Sr. No. | Particulars | Details |
|----------------|---|---|
| 1 | Name of the listed entity/ material subsidiary | <p>Company: Som Distilleries and Breweries Limited (SDBL)</p> <p>Material Subsidiaries:</p> <ul style="list-style-type: none"> • Som Distilleries and Breweries Odisha Private Limited (SDBOPL) • Woodpecker Distilleries and Breweries Private Limited (WDBPL) |
| 2 | Details of the statutory auditor | |
| | <i>Name</i> | M/s R. N. Gupta and Associates, Chartered Accountants, Bhopal (FRN: 001419C) |
| | <i>Address</i> | 6, New Market, 1st Floor, T. T. Nagar, Bhopal 462003 |
| | <i>Phone number</i> | +91 0755-2559350, +91 9425302967 |
| | <i>Email</i> | rn_gupta_ca@yahoo.com |
| 3 | Details of association with the listed entity/material subsidiary: | |
| | <i>a) Date on which the statutory auditor was appointed</i> | September 29, 2017 (SDBL) September 25, 2019 (SDBOPL) September 26, 2019 (WDBPL) |
| | <i>b) Date on which the term of the statutory auditor was scheduled to expire</i> | Conclusion of the Company's 29 th AGM scheduled to be held in the year 2022 (SDBL), Conclusion of the Company's AGM scheduled to be held in the year 2024 (SDBOPL) Conclusion of the Company's AGM scheduled to be held in the year 2024 (WDBPL) |
| | <i>c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission</i> | Audit reports dated June 3, 2021 on the Company's standalone and consolidated financial statements for the year ended March 31, 2021 and limited review reports dated August 11, 2021 for the quarter ended June 30, 2021 (SDBL) Audit reports dated June 3, 2021 on the Company's standalone and consolidated financial statements for the year ended March 31, 2021 (SDBOPL) Audit reports dated June 3, 2021 on the Company's standalone and consolidated financial statements for the year ended March 31, 2021 (WDBPL) |
| 4 | Detailed reasons for resignation | Refer attached resignation letter dated October 28, 2021 |
| 5 | In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to | Not Applicable |



RN

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|---|--|----------------|
| | the Audit Committee/Board of Directors) | |
| 6 | In case the information requested by the auditor was not provided, then following shall be disclosed: | Not Applicable |
| | a) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. | Not Applicable |
| | b) Whether the lack of information would have significant impact on the financial statements/results. | Not Applicable |
| | c) Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised) | Not Applicable |
| | d) Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued. | Not Applicable |
| 7 | Any other facts relevant to the resignation | None |

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

Yours Faithfully,

For RN Gupta & Associates
Chartered Accountants
Firm Registration No: 001419C


(R.N. Gupta)
Proprietor
Membership No: 070590
Date : 28.10.2021

