

SOM DISTILLERIES & BREWERIES LTD.

Corporate Office : 23, Zone-II, Maharana Pratap Nagar, Bhopal-462 011 (M.P.) Tel. : +91-755-4278827, 4271271 Fax : +91-755-2557470
E-mail : sldtd@bsnl.in , somdistilleries@rediffmail.com, Web : www.somindia.in Work : Village Rojrachak, Distt. Raisen (M.P.) Ph.: (07480) 266244-5

DATE: 17.10.2017

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

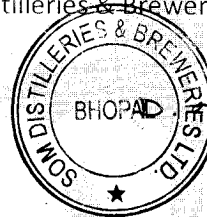
SUBJECT: Quarterly Financial results for quarter ended 30.09.2017. Regulation 33 of SEBI .


Sir,

Kindly take note that at a meeting of the Board of Directors of this company held on Tuesday the 17.10.2017 at 1.00 pm, Unaudited financial results and unaudited consolidated financial results for the quarter ended 30.09.2017 were approved. Information in the form as per Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI circular no.CIR/CFD/CMD/15/2015 dated 30.11.2015, is attached along with limited review by auditors of the Company.

Thanking You,

Yours faithfully,
For Som Distilleries & Breweries Limited




D.N.Singh
Director

R.N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

6, New Market (1st Floor) T.T. Nagar, Bhopal-462003

Tel. 0755-2559350

E-mail: m_gupta_ca@yahoo.com

SOM DISTILLERIES & BREWERIES LIMITED REVIEW REPORT BY AUDITORS

(For the quarter and six months ended September 30, 2017)

To
**The Board of Directors,
Som Distilleries & Breweries Limited,
Bhopal**

Introduction

We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED**. Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 for the quarter and six months ended September 30, 2017 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. 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 the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

Scope of Review

We conducted our review 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. 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.


Conclusion

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 Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

For **R. N. GUPTA & ASSOCIATES**,
Chartered Accountants
Firm Registration No. 001419C



Dated: October 17, 2017
Place: Bhopal


R.N. Gupta
Membership No. 070590

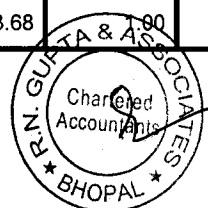
SOM DISTILLERIES & BREWERIES LTD

23, Zone - II, M.P. Nagar, Bhopal - 462011 India.

PH. 0755- 4271271, 4271369

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED
30th SEPTEMBER 2017**

		(Rs. In Lacs)					
		Quarter Ended			YTD		Year Ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	8,978.92	13,848.53	5,610.25	22,827.45	16,393.66	30,180.54
II	Other Income	6.02	43.46	26.71	49.47	82.13	306.82
III	Total Income (I+II)	8,984.93	13,891.99	5,636.96	22,876.92	16,475.79	30,487.36
2	Expenses						
a	Cost of Materials Consumed	2,749.15	5,313.08	1,606.69	8,062.23	6,008.38	12,723.87
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(248.99)	597.84	202.34	348.85	358.72	(169.70)
c	State Excise Duties	1,901.12	2,531.35	908.25	4,432.47	3,007.93	5,708.98
d	Employee Benefits Expenses	150.91	166.32	152.88	317.23	314.89	714.42
e	Finance Costs	226.09	229.63	305.67	455.71	564.78	1,132.36
f	Depreciation and Amortisations	89.50	89.50	96.25	179.00	192.50	357.29
g	Other Expenses	3,192.12	3,431.26	1,950.79	6,623.38	4,522.61	7,676.79
	Total Expenses (IV)	8,059.90	12,358.98	5,222.87	20,418.87	14,969.81	28,144.02
V	Profit/(Loss) before exceptional items and tax (III-IV)	925.04	1,533.01	414.09	2,458.05	1,505.98	2,343.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	925.04	1,533.01	414.09	2,458.05	1,505.98	2,343.34
VIII	Tax Expense	430.67	520.08	138.29	950.75	521.18	950.21
IX	Profit/(Loss) for the Period (VII-VIII)	494.37	1,012.93	275.80	1,507.30	984.80	1,393.13
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive income for the Period (IX-X)	494.37	1,012.93	275.80	1,507.30	984.80	1,393.13
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.80	3.68	1.00	5.48	3.58	5.06
2	Diluted (in Rs.)	1.80	3.68	1.00	5.48	3.58	5.06



Standalone Balance Sheet as at 30th September, 2017

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2017	31.03.2017
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	6395.69	5953.97
(b) Capital work-in-progress	498.93	477.62
(c) Intangible assets under development	116.51	98.01
(d) Financial assets		
(i) Investments	3930.00	3930.00
(ii) Loans	598.33	562.36
(2) Current assets		
(a) Inventories	2152.33	2356.19
(b) Financial assets		
(i) Trade receivables	6210.19	4946.32
(ii) Cash and cash equivalents	91.42	111.04
(iii) Bank balances other than (iii) above	2584.10	2834.90
(iv) Loans	4421.96	3814.33
(c) Other current assets	5477.70	5093.13
TOTAL ASSETS	32477.15	30177.89
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2752.24	2752.24
(b) Other equity	12310.05	11471.93
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
Borrowings	3653.94	4087.64
(b) Deferred tax liabilities (Net)	1105.89	1105.89
(c) Other non-current liabilities	243.28	414.88
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1980.38	2020.13
(ii) Trade payables	1994.13	2179.67
(iii) Other financial liabilities (other than those specified in item (c))	2113.73	2111.97
(b) Other current liabilities	4105.30	2513.88
(c) Provisions	1178.26	1050.54
(d) Current Tax Liabilities (Net)	1039.94	469.12
TOTAL EQUITY AND LIABILITIES	32477.15	30177.89

NOTES :-

- Un-audited financial results for the quarter ended 30th September 2017 reviewed by the audit committee were taken on record at the board meeting held on 17th October, 2017.
- Previous period figures have been regrouped and or reclassified wherever necessary.

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

Shareholders are requested to intimate change of address, if any



S.Lal
(Director)

R.N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

6, New Market (1st Floor) T.T. Nagar, Bhopal-462003

Tel. 0755-2559350

E-mail: m_gupta_ca@yahoo.com

SOM DISTILLERIES & BREWERIES LIMITED **REVIEW REPORT BY AUDITORS**

(For the quarter and six months ended September 30, 2017)

To
The Board of Directors,
Som Distilleries & Breweries Limited,
Bhopal

Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED** ("the Parent") Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 and its subsidiary (the parent and its subsidiary together referred to as "the Group") for the quarter and six months ended September 30, 2017 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. 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 the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

Scope of Review

We conducted our review 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. 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.

This Statement includes the results of the subsidiary "Woodpecker Distilleries & Breweries Private Limited". We did not review its quarterly financial statements which is as certified by the management. The said subsidiary has not commenced operations as yet.

Conclusion


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 Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

For **R. N. GUPTA & ASSOCIATES,**

Chartered Accountants
Firm Registration No. 001419C



Dated: October 17, 2017
Place: Bhopal


R.N. Gupta
Membership No. 070590

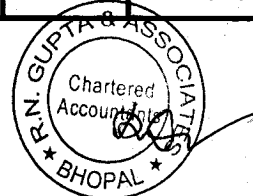
SOM DISTILLERIES & BREWERIES LTD

23, Zone - II, M.P. Nagar, Bhopal - 462011 India.

PH. 0755- 4271271, 4271369

**STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED
30th SEPTEMBER 2017**

		(Rs. In Lacs)					
		Quarter Ended			YTD		Year Ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	8,978.92	13,848.53	5,610.25	22,827.45	16,393.66	30,180.54
II	Other Income	6.02	43.46	26.71	49.47	82.13	306.82
III	Total Income (I+II)	8,984.93	13,891.99	5,636.96	22,876.92	16,475.79	30,487.36
2	Expenses						
a	Cost of Materials Consumed	2,749.15	5,313.08	1,606.69	8,062.23	6,008.38	12,723.87
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(248.99)	597.84	202.34	348.85	358.72	(169.70)
c	State Excise Duties	1,901.12	2,531.35	908.25	4,432.47	3,007.93	5,708.98
d	Employee Benefits Expenses	150.91	166.32	152.88	317.23	314.89	714.42
e	Finance Costs	226.09	229.63	305.67	455.71	564.78	1,132.36
f	Depreciation and Amortisations	89.50	89.50	96.25	179.00	192.50	357.29
g	Other Expenses	3,192.12	3,431.26	1,950.79	6,623.38	4,522.61	7,676.79
	Total Expenses (IV)	8,059.90	12,358.98	5,222.87	20,418.87	14,969.81	28,144.02
V	Profit/(Loss) before exceptional items and tax (III-IV)	925.04	1,533.01	414.09	2,458.05	1,505.98	2,343.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	925.04	1,533.01	414.09	2,458.05	1,505.98	2,343.34
VIII	Tax Expense	430.67	520.08	138.29	950.75	521.18	950.21
IX	Profit/(Loss) for the Period (VII-VIII)	494.37	1,012.93	275.80	1,507.30	984.80	1,393.13
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive income for the Period (IX-X)	494.37	1,012.93	275.80	1,507.30	984.80	1,393.13
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.80	3.68	1.00	5.48	3.58	5.06
2	Diluted (in Rs.)	1.80	3.68	1.00	5.48	3.58	5.06



Consolidated Balance Sheet as at 30th September, 2017

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2017	31.03.2017
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	7218.58	6774.99
(b) Capital work-in-progress	3333.79	1973.61
(c) Intangible assets under development	116.51	98.01
(d) Financial Assets		
(i) Loans	626.90	566.93
(ii) Other non-current assets	305.59	90.01
(2) Current assets		
(a) Inventories	2152.33	2356.19
(b) Financial Assets		
(i) Trade receivables	6210.19	4946.32
(ii) Cash and cash equivalents	96.09	114.20
(iii) Bank balances other than (iii) above	2625.43	3034.22
(iv) Loans	551.93	3736.29
(d) Other current assets	9576.07	6784.27
TOTAL ASSETS	32813.41	30475.04
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2752.24	2752.24
(b) Other Equity	12310.05	11471.93
(c) Non Controlling Interest	1.00	1.00
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
Borrowings	3661.61	4096.91
(b) Deferred tax liabilities (Net)	1105.89	1105.89
(c) Other non-current liabilities	243.28	414.88
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1980.38	2020.13
(ii) Trade payables	1994.13	2179.67
(iii) Other financial liabilities (other than those specified in item (c))	2115.13	2135.29
(b) Other current liabilities	4431.49	2777.44
(c) Provisions	1178.26	1050.54
(d) Current Tax Liabilities (Net)	1039.94	469.12
TOTAL EQUITY AND LIABILITIES	32813.41	30475.04

NOTES :-

- Un-audited financial results for the quarter ended 30th September 2017 reviewed by the audit committee were taken on record at the board meeting held on 17th October, 2017.
- Previous period figures have been regrouped and or reclassified wherever necessary.

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

Shareholders are requested to intimate change of address, if any




S.Lal
(Director)