



CIN : L74899DL1993PLC052787

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 : sdlttd@bsnl.in , somdistilleries@rediffmail.com, Web : www.somindia.in Work : Village Rojrachak, Distt. Raissen (M.P.) Ph.: (07480) 266244-5

DATE: 24.01.2018

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 31.12.2017. Regulation 33 of SEBI .

Sir,

Kindly take note that at a meeting of the Board of Directors of this company held on Wednesday the 24.01.2018 at 12.30 hours, Unaudited financial results and unaudited consolidated financial results for the quarter ended 31.12.2017 were approved. Information in the form as per Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI dated 30.11.2015, is attached along with limited review by auditors of the Company.

Thanking You,

Yours faithfully,
For Som Distilleries & Breweries Limited



Mishra

Director

SOM
GROUP OF COMPANIES

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

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

SOM DISTILLERIES & BREWERIES LIMITED REVIEW REPORT BY AUDITORS

(For the quarter and nine months ended December 31, 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 nine months ended December 31, 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



R.N. Gupta
R.N.Gupta
Membership No. 070590

Dated: January 24, 2018
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

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

(For the quarter and nine months ended December 31, 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 nine months ended December 31, 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.

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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.

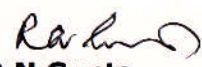
Conclusion

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: January 24, 2018
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 UNAUDITED RESULTS FOR THE QUARTER ENDED
31st DECEMBER 2017**

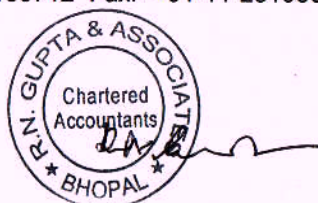
		(Rs. In Lacs)					
		STANDALONE AND CONSOLIDATED					
		Quarter Ended			Year to Date		Year Ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	8,217.02	8,978.92	5,710.29	31,044.47	22,103.95	30,180.54
II	Other Income	2.89	6.02	68.92	52.37	151.05	306.82
III	Total Income (I+II)	8,219.91	8,984.93	5,779.21	31,096.83	22,255.00	30,487.36
2	Expenses						
a	Cost of Materials Consumed	3,318.53	2,749.15	2,380.05	11,380.77	8,388.43	12,723.87
b	Purchase of Stock in Trade	-	-	-	-	-	-
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(32.56)	(248.99)	(246.04)	316.29	112.68	(169.70)
c	State Excise Duties	1,684.08	1,901.12	1,358.66	6,116.56	4,366.59	5,708.98
d	Employee Benefits Expenses	149.73	150.91	120.96	466.96	435.85	714.42
e	Finance Costs	210.99	226.09	290.86	666.70	855.64	1,132.36
f	Depreciation and Amortisations	119.15	89.50	95.91	298.15	288.41	357.29
g	Other Expenses	1,964.02	3,192.12	1,422.91	8,587.40	5,945.52	7,676.79
	Total Expenses (IV)	7,413.95	8,059.90	5,423.32	27,832.82	20,393.13	28,144.02
V	Profit/(Loss) before exceptional items and tax (III-IV)	805.96	925.04	355.89	3,264.01	1,861.88	2,343.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	805.96	925.04	355.89	3,264.01	1,861.88	2,343.34
VIII	Tax Expense	422.18	430.67	184.48	1,372.93	705.66	950.21
IX	Profit/(Loss) for the Period (VII-VIII)	383.78	494.37	171.41	1,891.08	1,156.22	1,393.13
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive income for the Period (IX-X)	383.78	494.37	171.41	1,891.08	1,156.22	1,393.13
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.39	1.80	0.62	6.87	4.20	5.06
2	Diluted (in Rs.)	1.39	1.80	0.62	6.87	4.20	5.06

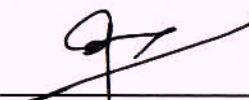
NOTES :-

- 1 Unaudited financial results for the quarter ended 31st December 2017 reviewed by the audit committee were taken on record at the board meeting held on 24th January, 2018.
- 2 As operations in our subsidiary have not commenced, hence standalone and consolidated results are identical.
- 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 LIMITED

**Reconciliation of Net Profit with Previous Reported Figures
For the Corresponding Quarter Ended 31.12.2016**

Particulars		Amount (Rs. In Lacs)
	Net Profit as per AS	171.41
	Adjustments as per Ind AS	
Add:	Excise Duty included in Sales	1,358.66
Less:	Excise Duty shown separately in expenses	(1,358.66)
	Net Profit as per Ind AS	171.41

