

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 : info@somindia.in, sdttd@bsnl.in, somdistilleries@rediffmail.com, **Web :** www.somindia.in **Work :** Village Rojrachak, Distt. Raisen (M.P.) Ph.: (07480) 266244-5
CIN no: L74899D L1993PLC052787

DATE: 02.11.2018

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

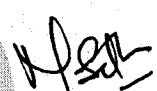
SUBJECT: Quarterly Financial results for quarter ended 30.09.2018. Regulation 33 of SEBI .

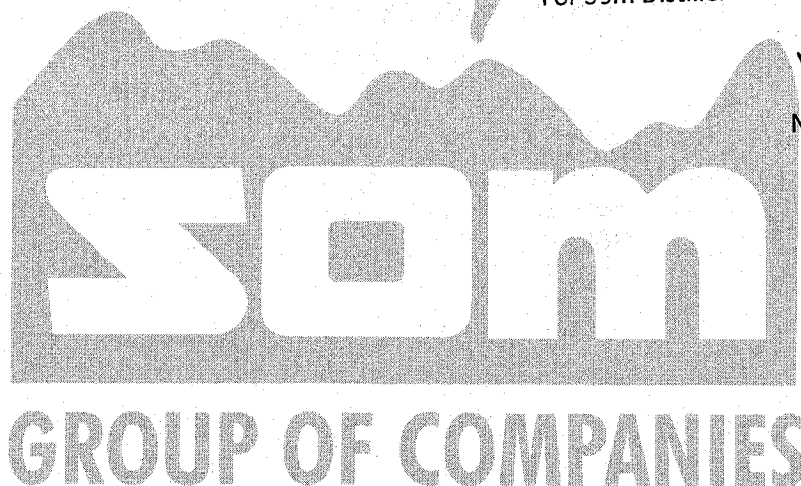
Sir,

Kindly take note that at a meeting of the Board of Directors of this company held on Friday the 02.11.2018 at 15.00 hours, Unaudited financial results and unaudited consolidated financial results for the quarter ended 30.09.2018 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


NAKUL KAM SETHI
DIRECTOR



SOM
GROUP OF COMPANIES

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 half year ended September 30, 2018)

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 half year ended September 30, 2018 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.

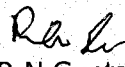
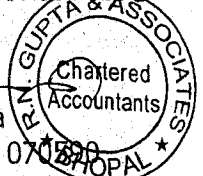
For **R. N. GUPTA & ASSOCIATES,**

Chartered Accountants

Firm Registration No. 001419C

Dated: November 02, 2018

Place: Bhopal


R.N. Gupta
Membership No. 070820


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 half year ended September 30, 2018)

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 half year ended September 30, 2018 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

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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.

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
Chartered Accountants
Membership No. 070590
BHO PAL *

Dated: November 02, 2018

Place: Bhopal

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

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED

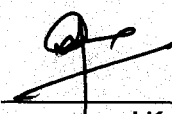
		(Rs. In Lacs)					
		Quarter ended			Year to date		Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous	Year to date figures for current period ended	Year to date figures for previous year ended	Previous year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	7,818.74	14,133.53	8,978.92	21,952.27	22,827.45	42,851.12
II	Other Income	121.22	2.78	6.02	124.00	49.47	190.05
III	Total Income (I+II)	7,939.96	14,136.32	8,984.93	22,076.28	22,876.92	43,041.17
2	Expenses						
a	Cost of Materials Consumed	3,303.62	5,616.94	2,749.15	8,920.55	8,062.23	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(436.94)	161.14	(248.99)	(275.81)	348.85	272.52
c	State Excise Duties	1,938.46	2,564.03	1,901.12	4,502.49	4,432.47	7,789.42
d	Employee Benefits Expenses	151.96	189.01	150.91	340.97	317.23	710.55
e	Finance Costs	179.20	176.58	226.09	355.77	455.71	878.03
f	Depreciation and Amortisations	126.22	105.31	89.50	231.53	179.00	425.77
g	Other Expenses	1,970.13	3,548.24	3,192.12	5,518.37	6,623.38	11,631.33
	Total Expenses (IV)	7,232.64	12,361.24	8,059.90	19,593.88	20,418.87	38,297.64
V	Profit/(Loss) before exceptional items and tax (III-IV)	707.32	1,775.08	925.04	2,482.40	2,458.05	4,743.53
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	707.32	1,775.08	925.04	2,482.40	2,458.05	4,743.53
VIII	Tax Expense	244.79	661.96	430.67	906.75	950.75	2,219.20
IX	Profit/(Loss) for the Period (VII-VIII)	462.53	1,113.11	494.37	1,575.65	1,507.30	2,524.33
X	Other Comprehensive Income	-	-	-	-	-	3.05
XI	Total Comprehensive income for the Period (IX-X)	462.53	1,113.11	494.37	1,575.65	1,507.30	2,521.28
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.48	4.04	1.80	5.05	5.48	9.16
2	Diluted (in Rs.)	1.48	4.04	1.80	5.05	5.48	9.16

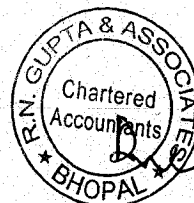
NOTES :-

- 1 Unaudited financial results for the quarter/year ended 30th September 2018 reviewed by the audit committee were taken on record at the board meeting held on 02nd November, 2018.
- 2 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 3 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



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STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED

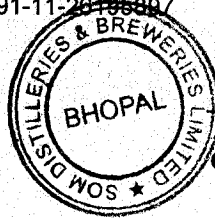
		(Rs. In Lacs)					
		Quarter ended			Year to date		Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Previous year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	10,101.88	16,598.99	8,978.92	26,700.87	22,827.45	42,851.12
II	Other Income	121.22	2.78	6.02	124.00	49.47	190.05
III	Total Income (I+II)	10,223.10	16,601.77	8,984.93	26,824.87	22,876.92	43,041.17
2	Expenses						
a	Cost of Materials Consumed	3,885.80	6,250.80	2,749.15	10,136.60	8,062.23	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(397.39)	(80.74)	(248.99)	(478.12)	348.85	272.52
c	State Excise Duties	3,082.87	4,109.03	1,901.12	7,191.90	4,432.47	7,789.42
d	Employee Benefits Expenses	218.57	288.47	150.91	507.04	317.23	710.55
e	Finance Costs	279.97	255.86	226.09	535.83	455.71	878.03
f	Depreciation and Amortisations	190.02	190.85	89.50	380.87	179.00	425.77
g	Other Expenses	2,409.16	3,800.03	3,192.12	6,209.19	6,623.38	11,631.33
	Total Expenses (IV)	9,669.09	14,814.31	8,059.90	24,483.30	20,418.87	38,297.64
V	Profit/(Loss) before exceptional items and tax (III-IV)	554.10	1,787.47	925.04	2,341.57	2,458.05	4,743.53
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	554.10	1,787.47	925.04	2,341.57	2,458.05	4,743.53
VIII	Tax Expense	240.50	666.25	430.67	906.75	950.75	2,219.20
IX	Profit/(Loss) for the Period (VII-VIII)	313.60	1,121.22	494.37	1,434.81	1,507.30	2,524.33
X	Other Comprehensive Income	-	-	-	-	-	3.05
XI	Total Comprehensive income for the Period (IX-X)	313.60	1,121.22	494.37	1,434.81	1,507.30	2,521.28
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)						
1	Basic (in Rs.)	1.14	4.07	1.80	5.21	5.48	9.16
2	Diluted (in Rs.)	1.14	4.07	1.80	5.21	5.48	9.16

NOTES :-

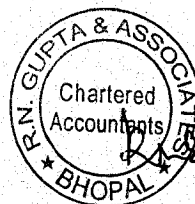
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Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)

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J.K. Arora
Chairman & Managing Director



Statement of Assets & Liabilities as at 30th September, 2018

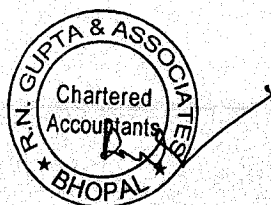
(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2018	As at 31.03.2018	As at 30.09.2018	As at 31.03.2018
	Unaudited	Audited	Unaudited	Audited
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	6,759.15	6,831.86	17,294.53	7,685.67
(b) Capital work-in-progress	10.62	-	2,863.14	9,406.68
(c) Other Intangible assets	102.45	112.87	102.45	112.87
(d) Intangible assets under development	-	-	-	-
(e) Financial assets				
(i) Investments	5,100.00	5,100.00	-	-
(ii) Other Financial Assets	1,352.16	1,350.19	1,397.68	1,350.19
(2) Current assets				
(a) Inventories	2,349.20	2,576.51	3,363.65	2,863.55
(b) Financial assets				
(i) Trade receivables	6,833.08	6,985.43	9,506.07	6,985.43
(ii) Cash and cash equivalents	2,566.91	2,447.56	2,802.76	2,557.91
(iii) Loans	10,910.31	3,406.23	10,910.31	44.46
(c) Other current assets	8,571.24	2,993.56	10,067.56	5,635.97
TOTAL ASSETS	44,555.13	31,804.21	58,308.52	36,642.73
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,120.50	2,752.24	3,120.50	2,752.24
(b) Other equity	24,147.46	13,352.91	24,006.63	13,352.91
(c) Money Received against Share Warrants	875.01	-	875.01	-
Liabilities				
(1) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,192.14	2,608.82	8,012.96	7,031.11
(ii) Other	233.28	238.68	268.29	238.68
(b) Deferred tax liabilities (Net)	1,220.13	1,220.13	1,220.13	1,220.13
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,814.29	463.55	4,567.30	463.55
(ii) Trade payables	3,381.69	2,901.97	4,211.27	2,901.97
(iii) Other financial liabilities	3,396.47	5,721.14	7,820.75	6,133.37
(b) Other current liabilities	1,232.76	1,138.92	2,262.20	1,142.92
(c) Provisions	31.73	55.08	33.83	55.08
(d) Current Tax Liabilities (Net)	1,909.66	1,350.77	1,909.66	1,350.77
TOTAL EQUITY AND LIABILITIES	44,555.13	31,804.21	58,308.52	36,642.73

NOTES :-

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(Signature)

J.K. Arora
Chairman & Managing Director