

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 **30th June, 2022** (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 thereunder 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 thereunder and other accounting

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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: 22435066ANHRZX9445

Place: Bhopal
Date: 20.07.2022

SOM DISTILLERIES AND BREWERIES LIMITED

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

Ph. 0755- 4271271, 4271369

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED
30th JUNE , 2022**

	Particulars	(Rs. In Lacs)			
		Quarter ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	18,525.42	8,527.69	3,473.08	25,053.25
II	Other Income	608.20	498.36	75.97	895.48
III	Total Income (I+II)	19,133.62	9,026.05	3,549.05	25,948.73
	Expenses				
a	Cost of Materials Consumed	8,540.08	5,727.41	1,775.25	13,383.65
b	Purchases of stock-in-trade	-	-	48.15	137.36
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,077.27	(683.24)	(463.12)	(848.95)
d	State Excise Duties	2,058.29	1,259.14	746.13	4,632.50
e	Employee Benefits Expenses	303.21	311.71	275.95	1,145.55
f	Finance Costs	194.81	233.23	253.56	921.19
g	Depreciation and Amortisations	225.00	221.27	224.58	898.30
h	Other Expenses	4,902.40	1,840.67	1,471.31	6,779.73
IV	Total Expenses	17,301.06	8,910.19	4,331.81	27,049.33
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,832.55	115.86	(782.76)	(1,100.60)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	1,832.55	115.86	(782.76)	(1,100.60)
VIII	Tax Expense	246.71	(3.39)	-	(3.36)
IX	Profit/(Loss) for the Period (VII-VIII)	1,585.85	119.25	(782.76)	(1,097.24)
X	Other Comprehensive Income	-	14.08	-	14.08
XI	Total Comprehensive income for the Period (IX-X)	1,585.85	133.33	(782.76)	(1,083.16)
XII	Earnings Per Equity Share (Face Value of Rs. 5/- each)				
1	Basic (in Rs.)	2.27	0.20	(1.20)	(1.62)
2	Diluted (in Rs.)	2.27	0.20	(1.20)	(1.62)

NOTES :-

- 1 Unaudited financial results for the quarter ended 30th June, 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th July, 2022.
- 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.

Dated: 20.07.2022

Place: Bhopal



(Signature)

Nakul K Sethi
Executive Director

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

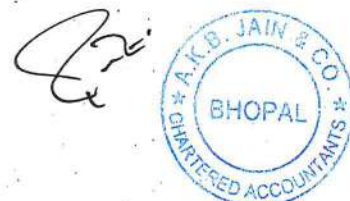
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Independent Auditor's Review Report on the Quarterly unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 **30th June, 2022** (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 thereunder 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 thereunder 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: 22435066ANHSRX3201

Place: Bhopal
Date: 20.07.2022

SOM DISTILLERIES AND BREWERIES LIMITED

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

Ph. 0755- 4271271, 4271369

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED

30th JUNE, 2022

		(Rs. In Lacs)			
		Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	43,768.05	26,881.96	9,897.90	65,380.61
II	Other Income	178.72	9.37	54.47	269.73
III	Total Income (I+II)	43,946.78	26,891.33	9,952.37	65,650.34
2	Expenses				
a	Cost of Materials Consumed	12,973.27	9,932.44	2,643.74	21,331.83
b	Purchases of stock-in-trade	-	-	-	257.62
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,473.66	(1,041.45)	(62.07)	(851.81)
d	State Excise Duties	18,337.91	12,301.68	4,887.68	29,104.52
e	Employee Benefits Expenses	584.91	567.53	516.30	2,169.85
f	Finance Costs	352.41	388.15	400.02	1,535.45
g	Depreciation and Amortisations	424.14	412.83	419.36	1,677.77
h	Other Expenses	6,987.97	3,961.30	2,407.94	11,679.38
IV	Total Expenses	41,134.26	26,522.48	11,212.97	66,904.61
V	Profit/(Loss) before exceptional items and tax (III-IV)	2,812.52	368.85	(1,260.60)	(1,254.27)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	2,812.52	368.85	(1,260.60)	(1,254.27)
VIII	Tax Expense	246.71	(270.30)	-	(270.27)
IX	Profit/(Loss) for the Period (VII-VIII)	2,565.81	639.15	(1,260.60)	(984.00)
X	Other Comprehensive Income	-	11.02	-	11.02
XI	Total Comprehensive income for the Period (IX-X)	2,565.81	650.17	(1,260.60)	(972.98)
XII	Earnings Per Equity Share (Face Value of Rs. 5/- each)				
1	Basic (in Rs.)	3.67	0.97	(1.94)	(1.45)
2	Diluted (in Rs.)	3.67	0.97	(1.94)	(1.45)

NOTES :-

- 1 Unaudited financial results for the quarter ended 30th June, 2022 reviewed by the audit committee were taken on record at the board meeting held on 20th July, 2022.
- 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.

Dated: 20.07.2022

Place: Bhopal



(Signature)

Nakul K Sethi
Executive Director

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