



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 : [sdlttd@bsnl.in](mailto:sdlttd@bsnl.in), [somdistilleries@rediffmail.com](mailto:somdistilleries@rediffmail.com), Web : [www.somindia.com](http://www.somindia.com)

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

03.06.2021

NSE/BSE/2021

|                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Manager,<br>Listing Department,<br><b>NATIONAL STOCK EXCHANGE OF<br/>INDIA LIMITED</b><br>'Exchange Plaza' C-1 , Block G,<br>Bandra-Kurla Complex, Bandra (E),<br>Mumbai-400 051.<br><a href="mailto:cmist@nse.co.in">cmist@nse.co.in</a><br>Security ID: SDBL | Dy. General Manager,<br>Department of Corporate Services,<br><b>BSE LIMITED,</b><br><br>First Floor, P.J. Towers,<br>Dalal Street, Fort,<br>Mumbai – 400001.<br><a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a><br>Security ID: 507514 |
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**SUB : OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY  
HELD ON JUNE 3, 2021**

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Schedule III - Part A), Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith outcome of board meeting of the Company held today i.e. on Thursday, June 3, 2021 at 4:00 P.M. and concluded at 07:10 P.M. at Corporate Office of the Company.

| S.NO. | SUBJECT                                                                                                                                                                                                                                                                                                                                                           |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Considered and approved the Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended 31 <sup>st</sup> March, 2021 along with Auditors Report thereon.                                                                                                                                                                               |
| 2     | The Board considered appointment of a Director in place of Mr. Nakul Kam Sethi, Wholetime Director, who retires by rotation, being eligible, offers himself for re-appointment, subject to approval of members at the ensuing Annual General Meeting.                                                                                                             |
| 3     | M/s N.K. Jain & Associates, Practicing Company Secretary has been appointed as the Secretarial Auditor of the Company for the Financial Year 2021-22                                                                                                                                                                                                              |
| 4     | The Board considered that the 28 <sup>th</sup> Annual General Meeting (AGM) of the Members of the Company will be held on Tuesday, the 28 <sup>th</sup> day of September, 2021 through video conferencing / other audio-visual means (VC / OAVM). Further the Board considered and approved the notice of 28 <sup>th</sup> Annual General Meeting of the Company. |

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



Please note that no final dividend is proposed to be declared by the Board Members for FY ended 31<sup>st</sup> March, 2021.

The same is also available on the Company's website i.e. [www.somindia.com](http://www.somindia.com).

This is for your information and records.

**For Som Distilleries & Breweries Limited**

A handwritten signature in blue ink, appearing to read 'Om Prakash', is written over a circular blue ink stamp. The stamp contains the text 'Som Distilleries & Breweries Limited' around the perimeter and 'SOMINDIA' in the center.

**Om Prakash**  
**Company Secretary & Compliance Officer**

**Independent Auditor's Review Report on the Quarterly and Year to Date Audited 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**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Som Distilleries & Breweries Limited (the "Company") for the quarter ended March 31, 2021 and for the year ended March 31, 2021 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/(loss) and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of



**R.N. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
66, NEW MARKET, (1<sup>st</sup> FLOOR), T.T. NAGAR, BHOPAL-462003  
Tel. 0755-2559350  
E-mail: rn\_gupta\_ca@yahoo.com

Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

We draw attention to the following Notes to the accompanying standalone financial results :

- a) Note No. 4 regarding management's assessment of the impact of COVID-19 Pandemic on the Company's operations.
- b) Note No. 5 regarding non availability of the necessary information of outstanding dues to Micro Enterprises and Small Enterprises.

Our opinion is not modified in respect of these matters.

**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/(loss) and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



# **R.N. GUPTA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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**Tel. 0755-2559350**

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## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The Statement includes the standalone results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

Dated: 03.06.2021  
Place: Bhopal



**R.N. Gupta**

Membership No. 070590  
UDIN: 21070590AAAABP8305

**R.N. GUPTA & ASSOCIATES**  
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**Independent Auditor's Review Report on the Quarterly and Year to Date Audited 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**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Som Distilleries & Breweries Limited ("Holding Company"), its subsidiaries (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2021 and for the year ended March 31, 2021 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report on separate audited financial statements of the subsidiaries, the Statement:

- i. includes the results of the Holding Company and its subsidiaries Woodpecker Distilleries & Breweries Private Limited and Som Distilleries and Breweries Odisha Private Limited.;
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit/(loss) and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules



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**E-mail: rn\_gupta\_ca@yahoo.com**

thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

We draw attention to the following Notes to the accompanying consolidated financial results :

- a) Note No. 4 regarding management's assessment of the impact of COVID-19 pandemic on the Company's operations.
- b) Note No. 5 regarding non availability of the necessary information of outstanding dues to Micro Enterprises and Small Enterprises.

Our opinion is not modified in respect of these matters.

**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



A handwritten signature in blue ink, consisting of a stylized 'R' followed by a horizontal line.

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The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



A handwritten signature in blue ink, consisting of a stylized 'R' followed by a horizontal line.

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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.

**Other Matter**

The Statement includes the Consolidated Financial results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



Dated: 03.06.2021  
Place: Bhopal

*R.N. Gupta*  
**R.N. Gupta**

Membership No. 070590  
UDIN: 21070590AAAABQ7126

**SOM DISTILLERIES AND BREWERIES LIMITED**

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

Ph. 0755- 4271271, 4271369

**STATEMENT OF AUDITED ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2021**

(Rs. in Lacs)

| Particulars                                                                                                                                                                                                                                                                                                                 | Standalone          |                     | Consolidated        |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                                                                                                                                                                                                                                                                             | As at<br>31.03.2021 | As at<br>31.03.2020 | As at<br>31.03.2021 | As at<br>31.03.2020 |
|                                                                                                                                                                                                                                                                                                                             | Audited             | Audited             | Audited             | Audited             |
| <b>ASSETS</b>                                                                                                                                                                                                                                                                                                               |                     |                     |                     |                     |
| <b>(1) Non-current assets</b>                                                                                                                                                                                                                                                                                               |                     |                     |                     |                     |
| (a) Property, plant and equipment                                                                                                                                                                                                                                                                                           | 20,569.40           | 6,177.38            | 41,346.51           | 27,069.71           |
| (b) Capital work-in-progress                                                                                                                                                                                                                                                                                                | -                   | 14,207.76           | 217.69              | 14,207.76           |
| (c) Other Intangible assets                                                                                                                                                                                                                                                                                                 | 79.92               | 102.51              | 79.92               | 102.51              |
| (d) Intangible assets under development                                                                                                                                                                                                                                                                                     | 2.36                | -                   | 2.36                | -                   |
| (e) Investments                                                                                                                                                                                                                                                                                                             | 7,601.00            | 7,601.00            | -                   | -                   |
| (f) Financial assets                                                                                                                                                                                                                                                                                                        |                     |                     |                     |                     |
| (i) Loans                                                                                                                                                                                                                                                                                                                   | 7,191.92            | 3,359.22            | -                   | -                   |
| (ii) Other Financial Assets                                                                                                                                                                                                                                                                                                 | 1,434.45            | 1,486.77            | 1,610.66            | 1,924.69            |
| <b>(2) Current assets</b>                                                                                                                                                                                                                                                                                                   |                     |                     |                     |                     |
| (a) Inventories                                                                                                                                                                                                                                                                                                             | 4,046.48            | 6,512.84            | 6,844.21            | 10,391.98           |
| (b) Financial assets                                                                                                                                                                                                                                                                                                        |                     |                     |                     |                     |
| (i) Trade receivables                                                                                                                                                                                                                                                                                                       | 8,288.38            | 8,615.51            | 13,149.72           | 13,004.28           |
| (ii) Cash and cash equivalents                                                                                                                                                                                                                                                                                              | 835.67              | 1,850.96            | 1,446.79            | 2,194.04            |
| (iii) Loans                                                                                                                                                                                                                                                                                                                 | 2,354.31            | 4,218.03            | 147.15              | 419.31              |
| (c) Other current assets                                                                                                                                                                                                                                                                                                    | 4,816.43            | 4,189.06            | 6,305.01            | 6,355.88            |
| <b>TOTAL ASSETS</b>                                                                                                                                                                                                                                                                                                         | <b>57,220.32</b>    | <b>58,321.04</b>    | <b>71,150.01</b>    | <b>75,670.16</b>    |
| <b>EQUITY AND LIABILITIES</b>                                                                                                                                                                                                                                                                                               |                     |                     |                     |                     |
| <b>Equity</b>                                                                                                                                                                                                                                                                                                               |                     |                     |                     |                     |
| (a) Equity share capital                                                                                                                                                                                                                                                                                                    | 3,249.39            | 3,249.39            | 3,249.39            | 3,249.39            |
| (b) Other equity                                                                                                                                                                                                                                                                                                            | 27,169.42           | 28,975.98           | 24,931.19           | 28,742.25           |
| <b>Liabilities</b>                                                                                                                                                                                                                                                                                                          |                     |                     |                     |                     |
| <b>(1) Non-current liabilities</b>                                                                                                                                                                                                                                                                                          |                     |                     |                     |                     |
| (a) Financial liabilities                                                                                                                                                                                                                                                                                                   |                     |                     |                     |                     |
| (i) Borrowings                                                                                                                                                                                                                                                                                                              | 8,283.40            | 7,585.10            | 12,311.07           | 14,457.60           |
| (ii) Other                                                                                                                                                                                                                                                                                                                  | 293.16              | 71.00               | 346.16              | 109.00              |
| (b) Deferred tax liabilities (Net)                                                                                                                                                                                                                                                                                          | 610.39              | 1,133.97            | 681.11              | 1,034.83            |
| <b>(2) Current liabilities</b>                                                                                                                                                                                                                                                                                              |                     |                     |                     |                     |
| (a) Financial liabilities                                                                                                                                                                                                                                                                                                   |                     |                     |                     |                     |
| (i) Borrowings                                                                                                                                                                                                                                                                                                              | 2,928.77            | 3,005.01            | 5,478.83            | 5,430.64            |
| (ii) Trade payables                                                                                                                                                                                                                                                                                                         | 5,310.44            | 4,805.18            | 8,930.47            | 8,682.45            |
| (iii) Other financial liabilities                                                                                                                                                                                                                                                                                           | 8,789.30            | 7,857.90            | 14,399.41           | 11,959.63           |
| (b) Other current liabilities                                                                                                                                                                                                                                                                                               | 519.60              | 1,570.04            | 698.44              | 1,922.26            |
| (c) Provisions                                                                                                                                                                                                                                                                                                              | 66.45               | 53.53               | 123.95              | 68.17               |
| (d) Current Tax Liabilities (Net)                                                                                                                                                                                                                                                                                           | -                   | 13.93               | -                   | 13.93               |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                                                                                                                                                                                                                                                                         | <b>57,220.32</b>    | <b>58,321.04</b>    | <b>71,150.01</b>    | <b>75,670.16</b>    |
| <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Dated: 03.06.2021<br/>Place: Bhopal </div> <div style="text-align: right;"> <br/> <b>Nakul K Sethi</b><br/> Executive Director </div> </div> |                     |                     |                     |                     |



**SOM DISTILLERIES AND BREWERIES LIMITED**

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

Ph. 0755- 4271271, 4271369

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER AND YEAR ENDED 31<sup>st</sup> MARCH, 2021**

|      | Particulars                                                                   | (Rs. In Lacs)   |                          |                                              |                    |                     |
|------|-------------------------------------------------------------------------------|-----------------|--------------------------|----------------------------------------------|--------------------|---------------------|
|      |                                                                               | Quarter ended   |                          |                                              | Year Ended         |                     |
|      |                                                                               | 3 Months ended  | Preceding 3 Months ended | Corresp. 3 Months ended in the previous year | Current year ended | Previous year ended |
|      |                                                                               | 31.03.2021      | 31.12.2020               | 31.03.2020                                   | 31.03.2021         | 31.03.2020          |
|      |                                                                               | Audited         | Unaudited                | Audited                                      | Audited            | Audited             |
| I    | Revenue from operations (Incl State Excise Duties)                            | 7,669.30        | 6,029.87                 | 8,540.31                                     | 22,669.80          | 40,330.54           |
| II   | Other Income                                                                  | 57.90           | 57.17                    | 86.82                                        | 145.52             | 189.25              |
| III  | <b>Total Income (I+II)</b>                                                    | <b>7,727.20</b> | <b>6,087.04</b>          | <b>8,627.13</b>                              | <b>22,815.32</b>   | <b>40,519.80</b>    |
|      | <b>Expenses</b>                                                               |                 |                          |                                              |                    |                     |
| a    | Cost of Materials Consumed                                                    | 3,655.17        | 2,925.56                 | 4,273.78                                     | 10,547.17          | 17,181.76           |
| b    | Purchases of stock-in-trade                                                   | 71.45           | -                        | 40.82                                        | 136.01             | 40.82               |
| c    | Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | (330.10)        | 5.37                     | (363.60)                                     | (179.15)           | (21.66)             |
| d    | State Excise Duties                                                           | 1,309.36        | 1,091.74                 | 2,068.84                                     | 4,575.37           | 8,096.09            |
| e    | Employee Benefits Expenses                                                    | 313.06          | 248.33                   | 286.35                                       | 913.81             | 974.49              |
| f    | Finance Costs                                                                 | 306.16          | 306.28                   | 237.03                                       | 1,171.33           | 861.71              |
| g    | Depreciation and Amortisations                                                | 209.59          | 122.82                   | 179.78                                       | 572.44             | 475.98              |
| h    | Other Expenses                                                                | 2,172.26        | 1,812.14                 | 2,392.64                                     | 7,157.37           | 10,529.53           |
| IV   | <b>Total Expenses</b>                                                         | <b>7,706.94</b> | <b>6,512.23</b>          | <b>9,115.65</b>                              | <b>24,894.34</b>   | <b>38,138.73</b>    |
| V    | <b>Profit/(Loss) before exceptional items and tax (III-IV)</b>                | <b>20.25</b>    | <b>(425.20)</b>          | <b>(488.52)</b>                              | <b>(2,079.02)</b>  | <b>2,381.07</b>     |
| VI   | Exceptional Items                                                             | -               | -                        | -                                            | -                  | -                   |
| VII  | <b>Profit/(Loss) before tax (V-VI)</b>                                        | <b>20.25</b>    | <b>(425.20)</b>          | <b>(488.52)</b>                              | <b>(2,079.02)</b>  | <b>2,381.07</b>     |
| VIII | Tax Expense                                                                   | (517.27)        | 4.36                     | (171.68)                                     | (275.41)           | 684.59              |
| IX   | <b>Profit/(Loss) for the Period (VII-VIII)</b>                                | <b>537.52</b>   | <b>(429.56)</b>          | <b>(316.84)</b>                              | <b>(1,803.61)</b>  | <b>1,696.48</b>     |
| X    | Other Comprehensive Income                                                    | (2.96)          | -                        | 8.10                                         | (2.96)             | 8.10                |
| XI   | <b>Total Comprehensive income for the Period (IX-X)</b>                       | <b>534.56</b>   | <b>(429.56)</b>          | <b>(308.74)</b>                              | <b>(1,806.57)</b>  | <b>1,704.58</b>     |
| XII  | <b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>                 |                 |                          |                                              |                    |                     |
| 1    | Basic (in Rs.)                                                                | 0.82            | (0.66)                   | (0.48)                                       | (2.78)             | 2.62                |
| 2    | Diluted (in Rs.)                                                              | 0.82            | (0.66)                   | (0.48)                                       | (2.78)             | 2.62                |

Dated: 03.06.2021

Place: Bhopal



*[Signature]*

**Nakul K Sethi**  
Executive Director

**SOM DISTILLERIES AND BREWERIES LIMITED**

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

Ph. 0755- 4271271, 4271369

**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS  
FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2021**

|      |                                                                               | (Rs. In Lacs)    |                          |                                              |                    |                     |
|------|-------------------------------------------------------------------------------|------------------|--------------------------|----------------------------------------------|--------------------|---------------------|
|      | Particulars                                                                   | Quarter ended    |                          |                                              | Year Ended         |                     |
|      |                                                                               | 3 Months ended   | Preceding 3 Months ended | Corresp. 3 Months ended in the previous year | Current year ended | Previous year ended |
|      |                                                                               | 31.03.2021       | 31.12.2020               | 31.03.2020                                   | 31.03.2021         | 31.03.2020          |
|      |                                                                               | Audited          | Unaudited                | Audited                                      | Audited            | Audited             |
| I    | Revenue from operations (Incl State Excise Duties)                            | 19,162.04        | 13,463.90                | 16,155.85                                    | 50,708.33          | 71,161.03           |
| II   | Other Income                                                                  | 120.64           | 87.75                    | 201.52                                       | 257.53             | 360.20              |
| III  | <b>Total Income (I+II)</b>                                                    | <b>19,282.69</b> | <b>13,551.65</b>         | <b>16,357.36</b>                             | <b>50,965.86</b>   | <b>71,521.23</b>    |
| 2    | <b>Expenses</b>                                                               |                  |                          |                                              |                    |                     |
| a    | Cost of Materials Consumed                                                    | 6,409.86         | 4,605.64                 | 6,425.75                                     | 16,418.19          | 24,722.30           |
| b    | Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | (667.41)         | 99.53                    | (896.47)                                     | 128.89             | (424.86)            |
| c    | State Excise Duties                                                           | 8,385.82         | 5,650.18                 | 6,671.08                                     | 21,951.12          | 25,172.37           |
| d    | Employee Benefits Expenses                                                    | 573.40           | 456.35                   | 469.51                                       | 1,678.80           | 1,688.99            |
| e    | Finance Costs                                                                 | 481.82           | 483.68                   | 382.75                                       | 1,865.90           | 1,536.90            |
| f    | Depreciation and Amortisations                                                | 401.04           | 314.56                   | 378.35                                       | 1,336.86           | 1,167.45            |
| g    | Other Expenses                                                                | 3,666.08         | 3,038.40                 | 3,704.19                                     | 11,488.87          | 15,569.32           |
| IV   | <b>Total Expenses</b>                                                         | <b>19,250.61</b> | <b>14,648.33</b>         | <b>17,135.15</b>                             | <b>54,868.64</b>   | <b>69,432.46</b>    |
| V    | <b>Profit/(Loss) before exceptional items and tax (III-IV)</b>                | <b>32.07</b>     | <b>(1,096.68)</b>        | <b>(777.79)</b>                              | <b>(3,902.78)</b>  | <b>2,088.77</b>     |
| VI   | Exceptional Items                                                             | -                | -                        | -                                            | -                  | -                   |
| VII  | <b>Profit/(Loss) before tax (V-VI)</b>                                        | <b>32.07</b>     | <b>(1,096.68)</b>        | <b>(777.79)</b>                              | <b>(3,902.78)</b>  | <b>2,088.77</b>     |
| VIII | Tax Expense                                                                   | (338.34)         | 4.60                     | (280.64)                                     | (95.49)            | 586.71              |
| IX   | <b>Profit/(Loss) for the Period (VII-VIII)</b>                                | <b>370.41</b>    | <b>(1,101.28)</b>        | <b>(497.15)</b>                              | <b>(3,807.29)</b>  | <b>1,502.06</b>     |
| X    | Other Comprehensive Income                                                    | (3.77)           | -                        | 8.10                                         | (3.77)             | 8.10                |
| XI   | <b>Total Comprehensive income for the Period (IX-X)</b>                       | <b>366.64</b>    | <b>(1,101.28)</b>        | <b>(489.05)</b>                              | <b>(3,811.06)</b>  | <b>1,510.16</b>     |
| XII  | <b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>                 |                  |                          |                                              |                    |                     |
| 1    | Basic (in Rs.)                                                                | 0.56             | (1.69)                   | (0.75)                                       | (5.86)             | 2.32                |
| 2    | Diluted (in Rs.)                                                              | 0.56             | (1.69)                   | (0.75)                                       | (5.86)             | 2.32                |

Dated: 03.06.2021

Place: Bhopal

*(Signature)*

Nakul K Sethi

Executive Director



**SOM DISTILLERIES AND BREWERIES LIMITED**  
**Audited Standalone Cash Flow Statement for the Year ended 31st March, 2021**

(Rs. in Lacs)

| Particulars                                                         | Year ended<br>31.03.2021 | Year ended<br>31.03.2020 |
|---------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Cash flow from operating activities</b>                          |                          |                          |
| Profit before Tax                                                   | (2079.02)                | 2381.07                  |
| <b>Adjustments for</b>                                              |                          |                          |
| Depreciation on continuing operations                               | 572.44                   | 475.98                   |
| Interest Expense                                                    | 1171.33                  | 861.71                   |
| Profit on sale of Fixed Assets                                      | -                        | (7.35)                   |
| <b>Operating profit before working capital changes</b>              | <b>(335.25)</b>          | <b>3711.42</b>           |
| <b>Movements in working capital:</b>                                |                          |                          |
| Decrease/(increase) in inventories                                  | 2466.35                  | (102.66)                 |
| Decrease/(increase) in trade receivables                            | 327.13                   | (242.00)                 |
| Decrease/(increase) in short term loans                             | 1863.71                  | (1733.70)                |
| Decrease/(increase) in other current assets                         | (627.36)                 | 1110.11                  |
| Increase/(decrease) in trade payables                               | 505.26                   | 159.24                   |
| Increase/(decrease) in other current financial liabilities          | 1005.17                  | 96.01                    |
| Increase/(decrease) in other current liabilities                    | (954.55)                 | (191.57)                 |
| Increase/(decrease) in short term provisions                        | 12.92                    | (5.00)                   |
| <b>Cash generated from/(used in) operations</b>                     | <b>4263.38</b>           | <b>2801.86</b>           |
| Direct Taxes Paid (net of refunds)                                  | (260.76)                 | (2414.37)                |
| <b>Net Cash flow from/ (used in) operating activities (A)</b>       | <b>4002.62</b>           | <b>387.49</b>            |
| <b>Cash flow from Investing activities</b>                          |                          |                          |
| Purchase of fixed assets                                            | (736.47)                 | (4271.46)                |
| Proceeds from sale of fixed assets                                  | 0.00                     | 10.24                    |
| Decrease/(increase) in long term loans                              | (3832.70)                | 1348.23                  |
| Decrease/(increase) in long term financial assets                   | 52.32                    | (81.88)                  |
| <b>Net Cash flow from/ (used in) Investing activities (B)</b>       | <b>(4516.85)</b>         | <b>(2994.87)</b>         |
| <b>Cash flow from Financing activities</b>                          |                          |                          |
| Borrowings                                                          | 557.72                   | 3948.28                  |
| Increase/(decrease) in other long term liabilities                  | 222.16                   | (233.23)                 |
| Interest paid                                                       | (1171.33)                | (861.71)                 |
| Dividend paid                                                       | (9.43)                   | (485.45)                 |
| Dividend distribution tax                                           | (100.19)                 | (115.52)                 |
| <b>Net Cash flow from/ (used in) Financing activities (C)</b>       | <b>(501.06)</b>          | <b>2252.37</b>           |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b> | <b>(1015.29)</b>         | <b>(355.01)</b>          |
| Cash and cash equivalents at the beginning of the year              | 1850.96                  | 2205.97                  |
| <b>Cash and cash equivalents at the end of the year</b>             | <b>835.67</b>            | <b>1850.96</b>           |
| <b>Compenents of cash and cash equivalents</b>                      |                          |                          |
| Cash in hand                                                        | 255.72                   | 78.99                    |
| With Banks - in current account                                     | 88.82                    | 1057.04                  |
| With Banks - in deposit account                                     | 491.13                   | 714.93                   |
| <b>Total Cash and cash equivalents</b>                              | <b>835.67</b>            | <b>1850.96</b>           |

Dated: 03.06.2021  
Place: Bhopal



*[Signature]*

**Nakul K Sethi**  
Executive Director

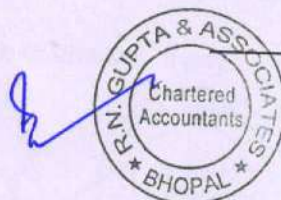
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**SOM DISTILLERIES AND BREWERIES LIMITED**  
**Audited Consolidated Cash Flow Statement for the Year ended 31st March, 2021**

| Particulars                                                         | (Rs. in Lacs)            |                          |
|---------------------------------------------------------------------|--------------------------|--------------------------|
|                                                                     | Year ended<br>31.03.2021 | Year ended<br>31.03.2020 |
| <b>Cash flow from operating activities</b>                          |                          |                          |
| Profit before Tax                                                   | (3902.78)                | 2088.77                  |
| <b>Adjustments for</b>                                              |                          |                          |
| Depreciation on continuing operations                               | 1336.86                  | 1167.45                  |
| Interest Expense                                                    | 1865.90                  | 1536.90                  |
| Profit on sale of Fixed Assets                                      | -                        | (7.35)                   |
| <b>Operating profit before working capital changes</b>              | <b>(700.02)</b>          | <b>4785.77</b>           |
| <b>Movements in working capital:</b>                                |                          |                          |
| Decrease/(increase) in inventories                                  | 3547.77                  | (857.08)                 |
| Decrease/(increase) in trade receivables                            | (145.44)                 | (1108.57)                |
| Decrease/(increase) in short term loans                             | 272.17                   | (386.08)                 |
| Decrease/(increase) in other current assets                         | 50.88                    | 931.80                   |
| Increase/(decrease) in trade payables                               | 248.01                   | 2329.65                  |
| Increase/(decrease) in other current financial liabilities          | 1692.76                  | 774.87                   |
| Increase/(decrease) in other current liabilities                    | (1329.46)                | 50.56                    |
| Increase/(decrease) in short term provisions                        | 55.78                    | 9.64                     |
| <b>Cash generated from/(used in) operations</b>                     | <b>3692.45</b>           | <b>6530.57</b>           |
| Direct Taxes Paid (net of refunds)                                  | (270.48)                 | (2415.59)                |
| <b>Net Cash flow from/ (used in) operating activities (A)</b>       | <b>3421.97</b>           | <b>4114.99</b>           |
| <b>Cash flow from Investing activities</b>                          |                          |                          |
| Purchase of fixed assets                                            | (1603.36)                | (6669.95)                |
| Proceeds from sale of fixed assets                                  | -                        | 10.24                    |
| Decrease/(increase) in long term financial assets                   | 314.03                   | (368.30)                 |
| <b>Net Cash flow from/ (used in) Investing activities (B)</b>       | <b>(1289.33)</b>         | <b>(7028.00)</b>         |
| <b>Cash flow from Financing activities</b>                          |                          |                          |
| Borrowings                                                          | (1360.76)                | 5011.80                  |
| Increase/(decrease) in other long term liabilities                  | 237.16                   | (233.23)                 |
| Interest paid                                                       | (1865.90)                | (1536.90)                |
| Dividend paid                                                       | 9.43                     | (485.45)                 |
| Dividend distribution tax                                           | 100.19                   | (115.52)                 |
| <b>Net Cash flow</b>                                                | <b>(2879.88)</b>         | <b>2640.71</b>           |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b> | <b>(747.25)</b>          | <b>(272.31)</b>          |
| Cash and cash equivalents at the beginning of the year              | 2194.04                  | 2466.34                  |
| <b>Cash and cash equivalents at the end of the year</b>             | <b>1446.79</b>           | <b>2194.04</b>           |
| <b>Components of cash and cash equivalents</b>                      |                          |                          |
| Cash in hand                                                        | 578.60                   | 220.53                   |
| With Banks - in current account                                     | 205.12                   | 1137.07                  |
| With Banks - in deposit account                                     | 663.08                   | 836.44                   |
| <b>Total Cash and cash equivalents</b>                              | <b>1446.79</b>           | <b>2194.04</b>           |

Dated: 03.06.2021

Place: Bhopal



**Nakul K Sethi**  
**Executive Director**

**SOM DISTILLERIES AND BREWERIES LIMITED**

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

Ph. 0755- 4271271, 4271369

**NOTES TO THE STANDALONE FINANCIAL RESULTS**

- 1 Audited financial results for the quarter and year ended 31st March 2021 reviewed by the audit committee were taken on record at the board meeting held on 3rd June, 2021.
- 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 The figures for the quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2021 and the unaudited year to date figures upto 31st December, 2020

- 4 In March 2020, the World Health Organisation had declared Coronavirus (COVID-19) to be a pandemic and on March 24, 2020, the Government of India ordered a nationwide lockdown, which got extended in phases across the country.

Due to COVID 19 there was a significant reduction in the economic activity in the country. From May 2020, we resumed our business activities in a phased manner in line with directives issued by the central and state governments. The business operations of the company were severely impacted in particular by the loss of peak season in FY 20-21, interruption of production, disruptions in the supply chain, loss on materials etc.

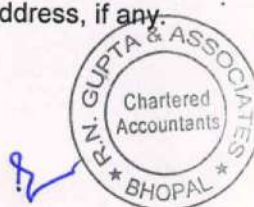
The industry outlook remains positive yet remains volatile depending amongst others on the future trajectory of the pandemic as well as the state of the economy. The company continues to actively review costs and focus on working capital management. We remain optimistic about the long-term growth drivers of the industry.

Recently, India has seen a surge in the spread of COVID-19 in India and various state governments have imposed restrictions ranging from lock downs to night/weekend curfews to contain the spread of COVID-19. The impact of COVID-19 pandemic on the overall economic environment continues to be uncertain. The Company will continue to closely monitor the situation and any material changes to future economic conditions.

- 5 The Company had sought information and certification from its vendors as to their being a Micro, Small or Medium Enterprise unit under the Micro, Small and Medium Enterprises Development Act, 2006, to comply with the requirements of Law. However, till date replies have been received from very few vendors. Hence, amounts due to Micro, Small Scale Enterprises outstanding as on March 31st 2021 is not ascertainable. The process of collecting the information from the vendors is currently ongoing.

- 6 Previous period figures have been regrouped and/or reclassified, wherever necessary.

- 7 Shareholders are requested to intimate change of address, if any.



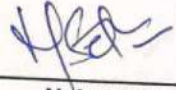
  
Nakul K Sethi  
Executive Director

**SOM DISTILLERIES AND BREWERIES LIMITED**  
23, Zone - II, M.P. Nagar, Bhopal - 462011 India.  
Ph. 0755- 4271271, 4271369

**NOTES TO THE CONSOLIDATED FINANCIAL RESULTS**

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- 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 The figures for the quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2021 and the unaudited year to date figures upto 31st December, 2020
- 4 In March 2020, the World Health Organisation had declared Coronavirus (COVID-19) to be a pandemic and on March 24, 2020, the Government of India ordered a nationwide lockdown, which got extended in phases across the country.  
  
Due to COVID 19 there was a significant reduction in the economic activity in the country. From May 2020, we resumed our business activities in a phased manner in line with directives issued by the central and state governments. The business operations of the company were severely impacted in particular by the loss of peak season in FY 20-21, interruption of production, disruptions in the supply chain, loss on materials etc.  
  
The industry outlook remains positive yet remains volatile depending amongst others on the future trajectory of the pandemic as well as the state of the economy. The company continues to actively review costs and focus on working capital management. We remain optimistic about the long-term growth drivers of the industry.  
  
Recently, India has seen a surge in the spread of COVID-19 in India and various state governments have imposed restrictions ranging from lock downs to night/weekend curfews to contain the spread of COVID-19. The impact of COVID-19 pandemic on the overall economic environment continues to be uncertain. The Company will continue to closely monitor the situation and any material changes to future economic conditions.
- 5 The Company had sought information and certification from its vendors as to their being a Micro, Small or Medium Enterprise unit under the Micro, Small and Medium Enterprises Development Act, 2006, to comply with the requirements of Law. However, till date replies have been received from very few vendors. Hence, amounts due to Micro, Small Scale Enterprises outstanding as on March 31st 2021 is not ascertainable. The process of collecting the information from the vendors is currently ongoing.
- 6 Previous period figures have been regrouped and/or reclassified, wherever necessary.
- 7 Shareholders are requested to intimate change of address, if any.



  
**Nakul K Sethi**  
Executive Director



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 : [sdltd@bsnl.in](mailto:sdltd@bsnl.in), [somdistilleries@rediffmail.com](mailto:somdistilleries@rediffmail.com), Web : [www.somindia.com](http://www.somindia.com)

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

03.06.2021

NSE/BSE/2021

|                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The Manager,<br/>Listing Department,<br/><b>NATIONAL STOCK EXCHANGE OF INDIA LIMITED</b><br/>'Exchange Plaza' C-1 , Block G,<br/>Bandra-Kurla Complex, Bandra (E),<br/>Mumbai-400 051.<br/><a href="mailto:cmist@nse.co.in">cmist@nse.co.in</a><br/>Security ID: <b>SDBL</b></p> | <p>Dy. General Manager,<br/>Department of Corporate Services,<br/><b>BSE LIMITED</b>,<br/><br/>First Floor, P.J. Towers,<br/>Dalal Street, Fort,<br/>Mumbai – 400001.<br/><a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a><br/>Security ID: <b>507514</b></p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SUBJECT: DECLARATION FOR THE AUDIT REPORT WITH UN-MODIFIED OPINION ON ANNUAL AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2021**

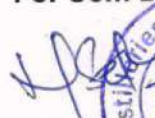
Dear Sir/Madam,

This is with reference to the regulations 33(3)(d) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended thereof from time to time with respect to the same, we hereby declare that the statutory auditor of our company, M/s R.N. Gupta and Associates Chartered Accountants, Bhopal (Firm Registration No. 001419C) has issued the Audit Report with unmodified opinion on the Annual Audited Financial statements (standalone & consolidated) of the Company for the financial year ended March 31, 2021.

You are kindly requested to take the said declaration on record and oblige.

Thanks & Regards,

**For Som Distilleries & Breweries Limited**

  
**Nakul Kam Sethi**  
Director

**PROFILE**

**OF**

**N.K. JAIN & ASSOCIATES**

***Practicing Company Secretaries***



**208, "Akansha" Plot No. 2 Press Complex, Zone-1 M.P. Nagar,  
Bhopal – 462011, Madhya Pradesh**

**Phone- 0755-4934494, 9303134494**

**E-MAIL: [nkjainpcs@outlook.com](mailto:nkjainpcs@outlook.com)**

**BRIEF PROFILE:**

M/s. N.K. Jain & Associates, a firm of Practising Company Secretaries, emerged under the initiative and guidance of Mr. Neelesh Jain, who is having more than 15 years of experience and proficiency in secretarial and legal matters. Having started with the belief of looking at all corporate transactions and compliances in a completely different approach, in such a way that the approach always keeps both law makers and corporates at winwin situation.

With his rich experience in the field of corporate compliance, the firm has carved its name in the market as a leading company secretary firm providing holistic services in the field of Secretarial, Legal and Foreign Exchange Related Matters.

We are working as Practicing Company Secretaries firm focusing on providing high quality services and solving complexity relating to Various Corporate Laws Matters.

**ADDRESS:**

208, "Akansha" Plot No. 2 Press Complex, Zone-1 M.P. Nagar, Bhopal – 462011, Madhya Pradesh

**SERVICES FOR OUR VALUABLE CLIENTS:**

- Incorporation of Companies
- Formation of LLP (Limited Liability Partnership)
- Conversion of one type of company to other type of Company
- Secretarial Audit of listed and unlisted public companies
- Work related to NBFC Companies
- Work related to Merchant Banking Companies
- Work related to companies registered with IRDA
- Buy and sell of companies (including NBFC)
- Merger and Amalgamation
- Takeover
- Due diligence
- Share Reconciliation Audit
- Corporate Governance Certification
- Appointment & resignation of directors and key managerial personnel
- Appointment, reappointment and ratification of auditors and fill casual vacancy of auditors
- Winding up of Companies
- Closure of LLP's
- Annual Filing of all type of Companies
- Annual Filing in XBRL Mode
- Creation, Modification and Satisfaction of charges
- Preparation of search report
- Certification of various Returns and forms

- Consultation on All Corporate Laws
- Filing of forms for registration of creation, modification and satisfaction of charges
- Allotment of shares by way of preferential issue, right issue, conversion of loan into equity and file returns of the allotments
- Drafting of various Resolutions, agreements, deeds etc.
- Buy back of shares
- Filing and certification of forms FIRC and FCGPR on foreign direct investment
- Preparation of search report on the basis of physical and online documents available with Ministry of Corporate affairs
- Condonation of delay under Companies Act
- Time based and event based compliances of listed and unlisted companies
- Shifting of Registered Office of the Company from one place to another
- Handling of all Secretarial and Legal functions of the Company
- Arranging & Conducting Board and General Meetings of the Company and all other group Companies
- Liaison and interaction with Registrar of Companies, Regional Director, Securities Exchange Board of India, Reserve Bank of India, Stock Exchange, Insurance Regulatory Development Authority, Registrar & Transfer Agents etc.
- Preparation, Execution and Registration of all Legal documents
- Trademarks and Copyrights.
- Maintenance and updation of records, registers, books etc. required under various Corporate Laws.
- Drafting of Partnership deed
- Work related Trust/NGO, section 8 company
- Account writing
- Filing of Income Tax returns
- Digital Signature (DSC)

**PROPRIETOR DETAIL:**

| <b>FCS NEELESH JAIN</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Profession              | Practicing Company Secretary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Qualification           | FCS, L.L.B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Mobile                  | +91 9303134494                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Membership No.          | F6436                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| COP No                  | 6912                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| E-Mail                  | <a href="mailto:nkjainpcs@outlook.com">nkjainpcs@outlook.com</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Professional Experience | <p>The following are the some of his major areas of practice:</p> <ul style="list-style-type: none"><li>• Compliance with listing agreement Handled documentation relating to overseas issue and related due diligence</li><li>• Handled several composite schemes of re-arrangement including mergers, demergers and amalgamation</li><li>• Rights issue by listed companies.</li><li>• Liaison with Stock Exchanges</li><li>• Documentation and due diligence in relating to acquisition of companies in India and abroad.</li><li>• Trade marks and other intellectual property rights related matters</li><li>• Incorporation of Companies and LLPs</li><li>• Secretarial Audit and due diligence reports</li></ul> |