

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, somdistilleries@rediffmail.com, Web : www.somindia.com

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

SDBL/NSE/BSE/2021

30.10.2021

To,

The Manager, Listing Department, <b>NATIONAL STOCK EXCHANGE OF INDIA LIMITED</b> 'Exchange Plaza' C-1 , Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a> Security ID: SDBL	Dy. General Manager, Department of Corporate Services, <b>BSE LIMITED,</b>  First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a> Security ID: 507514
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**SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD ON OCTOBER 30, 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 Saturday, October 30, 2021 at 4:00 P.M. and concluded at 07:30 P.M. at Corporate Office of the Company. The following matters were considered:

S.NO.	PARTICULARS
1	Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2021 along with the Limited Review Report thereon issued by the Statutory Auditors of the company. The same was approved by the Audit Committee in its meeting held prior to this meeting.
2	Based on the recommendation of the Audit Committee, the Board of Directors of the Company have noted and accepted the resignation dated October 28, 2021 of M/s RN Gupta & Associates, Chartered Accountants, Bhopal (FRN:001419C) Statutory Auditor with effect from October 31, 2021 from the Company and its two material subsidiaries i.e. Som Distilleries and Breweries Odisha Private Limited and Woodpecker Distilleries and Breweries Private Limited. The Audit Committee and Board of Directors have noted that the Statutory Auditors have not raised any concern or issue with respect to their resignation except for the reasons as stated in their resignation letter dated October 28, 2021.
3	Further, based on the recommendation of the Audit Committee and subject to the approval of the shareholders of the Company in General Meeting, the Board of Directors of the Company have approved the appointment of M/s. AKB Jain & Co., Chartered Accountants, Bhopal (FRN:003904C) as the Statutory Auditor of the Company to fill the casual vacancy caused by resignation of M/s RN Gupta & Associates with effect from October 31, 2021 till the conclusion of the 29 <sup>th</sup> Annual General Meeting to be held in the year 2022.

Registered Office: I - A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029 INDIA  
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	<p>The appointment of M/s. AKB Jain &amp; Co., Chartered Accountants, Bhopal (FRN:003904C) as the statutory auditors of the Company for the aforesaid period is pursuant to the applicable provisions of the Companies Act, 2013 and the Listing Regulations.</p> <p>Details with respect to the change in Auditors of the Company as required under Regulation 30 of the Listing Regulations, read with SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.</p>
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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 and Breweries Limited**



**Om Prakash**  
Company Secretary & Compliance Officer

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/ CMD/4/2015 dated September 09, 2015:

**Appointment of the Statutory Auditors:**

Sr. No.	Particulars	Details
1	<b>Name of the Company</b>	<b>Company:</b> Som Distilleries and Breweries Limited <b>Material Subsidiaries:</b> Som Distilleries and Breweries Odisha Private Limited Woodpecker Distilleries and Breweries Private Limited
2	<b>Name of Auditor</b>	M/s. AKB Jain & Co., Chartered Accountants, Bhopal (FRN:003904C)
3	<b>Reason for Change viz., appointment, resignation, removal, death or otherwise</b>	Appointment to fill the casual vacancy caused by the resignation of the existing statutory auditors - M/s R. N. Gupta and Associates, Chartered Accountants, Bhopal (FRN: 001419C).
4	<b>Date of appointment and terms of appointment</b>	Subject to the approval of the shareholders of the Company in General Meeting, appointment of M/s. AKB Jain & Co., Chartered Accountants, Bhopal (FRN:003904C) as the Statutory Auditors of the Company to fill the casual vacancy caused by resignation of the existing statutory auditors - M/s RN Gupta & Associates for the periods with effect from October 31, 2021 till the conclusion of the 29 <sup>th</sup> Annual General Meeting to be held in the year 2022
5	<b>Brief profile</b>	Annexed herewith
6	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	Not Applicable

**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

**Independent Auditor's Review Report on the Quarterly and Year to Date 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  
To The Board of Directors of  
Som Distilleries & Breweries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Som Distilleries & Breweries Limited** (the "Company") for the quarter ended 30<sup>th</sup> September, 2021 and the year to date from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 (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. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. 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 Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants 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 persons 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we 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 causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the 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 Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



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

Membership No. 070590  
UDIN: 21070590AAAET4747

Dated: 30.10.2021  
Place: Bhopal

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

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**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listings Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
To The Board of Directors  
Som Distilleries & Breweries Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SOM DISTILLERIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September, 2021 and the year to date from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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. 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 the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants 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 persons 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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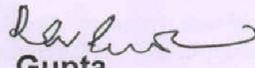
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes 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 the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

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



Dated: 30.10.2021  
Place: Bhopal

  
**R.N. Gupta**  
Membership No. 070590  
UDIN: 21070590AAAAEU3220

**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/HALF YEAR ENDED**

**30<sup>th</sup> SEPTEMBER, 2021**

Particulars		(Rs. In Lacs)					
		Quarter ended			Year to date ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	6,842.88	3,473.08	5,601.79	10,315.96	8,970.63	22,669.80
II	Other Income	145.53	75.97	12.95	221.50	30.45	145.52
III	<b>Total Income (I+II)</b>	<b>6,988.40</b>	<b>3,549.06</b>	<b>5,614.74</b>	<b>10,537.46</b>	<b>9,001.08</b>	<b>22,815.32</b>
	<b>Expenses</b>						
a	Cost of Materials Consumed	2,700.17	1,775.25	1,737.65	4,475.42	3,966.43	10,547.17
b	Purchases of stock-in-trade	67.11	48.15	64.56	115.26	64.56	136.01
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	344.44	(463.12)	462.29	(118.68)	145.57	(179.15)
d	State Excise Duties	1,669.17	746.13	1,480.21	2,415.31	2,174.27	4,575.37
e	Employee Benefits Expenses	284.44	275.95	218.67	560.39	421.71	913.81
f	Finance Costs	222.88	253.57	285.32	476.45	558.89	1,171.33
g	Depreciation and Amortisations	226.27	224.59	121.32	450.85	240.04	572.44
h	Other Expenses	1,670.99	1,471.32	1,573.80	3,142.30	3,103.68	7,157.37
IV	<b>Total Expenses</b>	<b>7,185.47</b>	<b>4,331.82</b>	<b>5,943.82</b>	<b>11,517.30</b>	<b>10,675.16</b>	<b>24,894.34</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(197.07)</b>	<b>(782.76)</b>	<b>(329.08)</b>	<b>(979.83)</b>	<b>(1,674.08)</b>	<b>(2,079.02)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(197.07)</b>	<b>(782.76)</b>	<b>(329.08)</b>	<b>(979.83)</b>	<b>(1,674.08)</b>	<b>(2,079.02)</b>
VIII	Tax Expense	0.03	-	2.60	0.03	237.49	(275.41)
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>(197.10)</b>	<b>(782.76)</b>	<b>(331.68)</b>	<b>(979.86)</b>	<b>(1,911.57)</b>	<b>(1,803.61)</b>
X	Other Comprehensive Income	-	-	-	-	-	(2.96)
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>(197.10)</b>	<b>(782.76)</b>	<b>(331.68)</b>	<b>(979.86)</b>	<b>(1,911.57)</b>	<b>(1,806.57)</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>						
1	Basic (in Rs.)	(0.30)	(1.21)	(0.51)	(1.51)	(2.94)	(2.78)
2	Diluted (in Rs.)	(0.30)	(1.21)	(0.51)	(1.51)	(2.94)	(2.78)

**NOTES :-**

- Unaudited financial results for the quarter/half year ended 30th September 2021 reviewed by the audit committee were taken on record at the board meeting held on 30th October, 2021.
- 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".
- During the first quarter of the current financial year there was a surge in the spread of COVID-19 in India and various state governments imposed restrictions ranging from curfew / lockdown to contain the spread of COVID19. The impact of COVID 19 has now affected the operations of the company for two consecutive seasons.  
The business operations of the Company and its two subsidiaries have been significantly impacted by way of interruption of production, supply chain, since the start of the pandemic.  
The impact of COVID-19 pandemic on the overall economic environment continues to be uncertain though there has been a revival in the volumes in this quarter.  
The Company will continue to closely monitor the situation and any material changes to future economic conditions.  
The outlook for the industry is 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.
- Previous period figures have been regrouped and or reclassified, wherever necessary.
- Shareholders are requested to intimate change of address, if any.

Dated: 30.10.2021

Place: Bhopal



*(Signature)*

**Wakul K Sethi**  
Executive Director

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

Ph: +91-11-26169909, 26169712 Fax:- +91-11-26195897

**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/HALF YEAR ENDED  
30<sup>th</sup> SEPTEMBER, 2021**

		(Rs. in Lacs)					
		Quarter ended			Year to date ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	13,371.11	9,897.90	11,358.67	23,269.00	18,082.39	50,708.33
II	Other Income	87.00	54.47	30.57	141.47	49.13	257.53
III	<b>Total Income (I+II)</b>	<b>13,458.10</b>	<b>9,952.37</b>	<b>11,389.24</b>	<b>23,410.47</b>	<b>18,131.52</b>	<b>50,965.86</b>
2	<b>Expenses</b>						
a	Cost of Materials Consumed	3,752.02	2,643.74	2,742.31	6,395.77	5,402.70	16,418.19
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	498.35	(62.07)	708.43	436.27	696.77	128.89
c	State Excise Duties	5,625.74	4,887.68	5,053.97	10,513.42	7,915.13	21,951.12
d	Employee Benefits Expenses	521.45	516.30	400.14	1,037.74	765.11	1,678.80
e	Finance Costs	377.45	400.02	440.91	777.47	900.40	1,865.90
f	Depreciation and Amortisations	422.92	419.36	313.03	842.27	621.26	1,336.86
g	Other Expenses	2,509.83	2,407.94	2,386.30	4,917.77	4,668.33	11,488.87
IV	<b>Total Expenses</b>	<b>13,707.76</b>	<b>11,212.97</b>	<b>12,045.09</b>	<b>24,920.73</b>	<b>20,969.69</b>	<b>54,868.64</b>
V	Profit/(Loss) before exceptional items and tax (III-IV)	(249.66)	(1,260.60)	(655.84)	(1,510.26)	(2,838.17)	(3,902.78)
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(249.66)</b>	<b>(1,260.60)</b>	<b>(655.84)</b>	<b>(1,510.26)</b>	<b>(2,838.17)</b>	<b>(3,902.78)</b>
VIII	Tax Expense	0.03	-	2.60	0.03	238.25	(95.49)
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>(249.68)</b>	<b>(1,260.60)</b>	<b>(658.45)</b>	<b>(1,510.28)</b>	<b>(3,076.42)</b>	<b>(3,807.29)</b>
X	Other Comprehensive Income	-	-	-	-	-	(3.77)
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>(249.68)</b>	<b>(1,260.60)</b>	<b>(658.45)</b>	<b>(1,510.28)</b>	<b>(3,076.42)</b>	<b>(3,811.06)</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 5/- each)</b>						
1	Basic (in Rs.)	(0.38)	(1.94)	(1.01)	(2.32)	(4.73)	(5.86)
2	Diluted (in Rs.)	(0.38)	(1.94)	(1.01)	(2.32)	(4.73)	(5.86)

**NOTES :-**

- Unaudited financial results for the quarter/half year ended 30th September 2021 reviewed by the audit committee were taken on record at the board meeting held on 30th October, 2021.
- 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".
- During the first quarter of the current financial year there was a surge in the spread of COVID-19 in India and various state governments imposed restrictions ranging from curfew / lockdown to contain the spread of COVID19. The impact of COVID 19 has now affected the operations of the company for two consecutive seasons.  
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The impact of COVID-19 pandemic on the overall economic environment continues to be uncertain though there has been a revival in the volumes in this quarter.  
The Company will continue to closely monitor the situation and any material changes to future economic conditions.  
The outlook for the industry is 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.
- Previous period figures have been regrouped and or reclassified, wherever necessary.
- Shareholders are requested to intimate change of address, if any.

Dated: 30.10.2021

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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**Statement of Standalone/Consolidated Assets & Liabilities as at 30th September, 2021**

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	As at 30.09.2021	As at 31.03.2021	As at 30.09.2021	As at 31.03.2021
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, plant and equipment	20,073.43	20,569.40	40,478.03	41,346.51
(b) Capital work-in-progress	39.97	-	426.08	217.69
(c) Other Intangible assets	70.96	79.92	70.96	79.92
(d) Intangible assets under development	2.36	2.36	2.36	2.36
(d) Investments	7,601.00	7,601.00	-	-
(e) Financial assets				
(i) Loans	7,191.92	7,191.92	-	-
(ii) Other Financial Assets	1,334.09	1,434.45	1,623.18	1,610.66
<b>(2) Current assets</b>				
(a) Inventories	3,406.96	4,046.48	5,869.76	6,844.21
(b) Financial assets				
(i) Trade receivables	5,570.17	8,288.38	8,934.57	13,149.72
(ii) Cash and cash equivalents	624.18	835.67	1,163.62	1,446.79
(iii) Loans	1,490.40	2,354.31	143.86	147.15
(c) Other current assets	5,073.47	4,816.43	6,417.60	6,305.01
<b>TOTAL ASSETS</b>	<b>52,478.92</b>	<b>57,220.32</b>	<b>65,130.01</b>	<b>71,150.01</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	26,189.56	27,169.42	23,420.91	24,931.20
<b>Liabilities</b>				
<b>(1) Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	7,714.56	8,283.40	11,625.89	12,311.07
(ii) Other	295.16	293.16	396.71	346.16
(b) Deferred tax liabilities (Net)	610.39	610.39	681.11	681.11
<b>(2) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	2,783.79	2,928.77	5,279.51	5,478.83
(ii) Trade payables	3,306.85	5,310.44	6,348.92	8,930.47
(iii) Other financial liabilities	7,573.17	8,789.30	13,163.02	14,399.41
(b) Other current liabilities	725.11	519.60	918.37	698.44
(c) Provisions	30.94	66.45	46.18	123.95
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>52,478.92</b>	<b>57,220.32</b>	<b>65,130.01</b>	<b>71,150.01</b>

**NOTES :-**

- 1 Unaudited financial results for the quarter/half year ended 30th September 2021 reviewed by the audit committee were taken on record at the board meeting held on 30th October, 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 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 4 Shareholders are requested to intimate change of address, if any.

Dated: 30.10.2021

Place: Bhopal



*(Signature)*

Nakul K Sethi  
Executive Director

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

Ph: +91-11-26169909, 26169712 Fax:- +91-11-26195897

**SOM DISTILLERIES AND BREWERIES LIMITED**

**Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2021**

(Rs. in Lacs)

Particulars	Half year ended 30.09.2021	Year ended 31.03.2021
<b>Cash flow from operating activities</b>		
Profit before Tax	(979.83)	(2079.02)
<b>Adjustments for</b>		
Depreciation on continuing operations	450.85	572.44
Interest Expense	476.45	1171.33
Profit/(Loss) on sale of Fixed Assets	50.82	-
<b>Operating profit before working capital changes</b>	<b>(1.71)</b>	<b>(335.25)</b>
<b>Movements in working capital:</b>		
Decrease/(increase) in inventories	639.52	2466.35
Decrease/(increase) in trade receivables	2718.20	327.13
Decrease/(increase) in short term loans	863.91	1863.71
Decrease/(increase) in other current assets	(257.04)	(627.36)
Increase/(decrease) in trade payables	(2003.59)	505.26
Increase/(decrease) in other current financial liabilities	(857.16)	1005.17
Increase/(decrease) in other current liabilities	205.50	(954.55)
Increase/(decrease) in short term provisions	(35.50)	12.92
<b>Cash generated from/(used in) operations</b>	<b>1272.13</b>	<b>4263.38</b>
Direct Taxes Paid (net of refunds)	(0.03)	(260.76)
<b>Net Cash flow from/ (used in) operating activities (A)</b>	<b>1272.11</b>	<b>4002.62</b>
<b>Cash flow from Investing activities</b>		
Purchase of fixed assets	(48.17)	(736.47)
Proceeds from sale of fixed assets	11.46	0.00
Decrease/(increase) in long term loans	-	(3832.70)
Decrease/(increase) in long term financial assets	100.35	52.32
<b>Net Cash flow from/ (used in) Investing activities (B)</b>	<b>63.65</b>	<b>(4516.85)</b>
<b>Cash flow from Financing activities</b>		
Borrowings	(1072.79)	557.72
Increase/(decrease) in other long term liabilities	2.00	222.16
Interest paid	(476.45)	(1171.33)
Dividend paid	-	(9.43)
Dividend distribution tax	-	(100.19)
<b>Net Cash flow from/ (used in) Financing activities (C)</b>	<b>(1547.24)</b>	<b>(501.06)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(211.49)</b>	<b>(1015.29)</b>
Cash and cash equivalents at the beginning of the year	835.67	1850.96
<b>Cash and cash equivalents at the end of the year</b>	<b>624.18</b>	<b>835.67</b>
<b>Compenents of cash and cash equivalents</b>		
Cash in hand	278.22	255.72
With Banks - in current account	31.30	88.82
With Banks - in deposit account	314.67	491.13
<b>Total Cash and cash equivalents</b>	<b>624.18</b>	<b>835.67</b>

Dated: 30.10.2021

Place: Bhopal



*(Signature)*

Nakul K Sethi  
Executive Director

**SOM DISTILLERIES AND BREWERIES LIMITED**

**Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September, 2021**

(Rs. in Lacs)

Particulars	Half year ended 30.09.2021	Year ended 31.03.2021
<b>Cash flow from operating activities</b>		
Profit before Tax	(1510.26)	(3902.78)
<b>Adjustments for</b>		
Depreciation on continuing operations	842.27	1336.86
Interest Expense	777.47	1865.90
Profit on sale of Fixed Assets	50.82	0.00
<b>Operating profit before working capital changes</b>	<b>160.31</b>	<b>(700.02)</b>
<b>Movements in working capital:</b>		
Decrease/(increase) in inventories	974.45	3547.77
Decrease/(increase) in trade receivables	4215.15	(145.44)
Decrease/(increase) in short term loans	3.29	272.17
Decrease/(increase) in other current assets	(112.59)	50.87
Increase/(decrease) in trade payables	(2581.55)	248.01
Increase/(decrease) in other current financial liabilities	(584.68)	1711.62
Increase/(decrease) in other current liabilities	219.92	(1129.08)
Increase/(decrease) in short term provisions	(77.77)	55.78
<b>Cash generated from/(used in) operations</b>	<b>2216.54</b>	<b>3911.68</b>
Direct Taxes Paid (net of refunds)	(0.03)	(270.48)
<b>Net Cash flow from/ (used in) operating activities (A)</b>	<b>2216.51</b>	<b>3641.20</b>
<b>Cash flow from Investing activities</b>		
Purchase of fixed assets	(235.49)	(1603.36)
Proceeds from sale of fixed assets	11.46	0.00
Decrease/(increase) in long term financial assets	(12.52)	314.03
<b>Net Cash flow from/ (used in) Investing activities (B)</b>	<b>(236.55)</b>	<b>(1289.33)</b>
<b>Cash flow from Financing activities</b>		
Borrowings	(1536.20)	(1360.76)
Increase/(decrease) in other long term liabilities	50.55	237.16
Interest paid	(777.47)	(1865.90)
Dividend paid	-	(9.43)
Dividend distribution tax	-	(100.19)
<b>Net Cash flow from/ (used in) Financing activities (C)</b>	<b>(2263.12)</b>	<b>(3099.12)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(283.17)</b>	<b>(747.25)</b>
Cash and cash equivalents at the beginning of the year	1446.79	2194.04
<b>Cash and cash equivalents at the end of the year</b>	<b>1163.62</b>	<b>1446.79</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	628.14	578.58
With Banks - in current account	42.11	205.13
With Banks - in deposit account	493.36	663.08
<b>Total Cash and cash equivalents</b>	<b>1163.62</b>	<b>1446.79</b>



*Nakul K Sethi*

Nakul K Sethi  
Executive Director

Dated: 30.10.2021  
Place: Bhopal

**FIRM PROFILE**  
**A K B JAIN & CO**  
**CHARTERED ACCOUNTANTS**

**A K B JAIN AND CO.**  
**CHARTERED ACCOUNTANTS**  
**(FRN:003904C)**



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**ABOUT FIRM –**

*AKB Jain & Co.* was setup in the year 1987 by CA Ashok Kumar Jain, since then the firm has grown from strength to strength. It is now among the leading practicing firm of Madhya Pradesh. We are the team of young and energetic partners and staff having positive approach to provide expert and professional services with due care of professional ethics.

We provide a single window professional service with highest standard, integrity, specialization and dedication to clients. We have a highly competent and motivated team for quality services which believe in continuously upgrading skills and knowledge through training at State and National level. We earnestly believe in long term relationship with clients and as a result of this, our client retention rate is excellent.

The firm has large clientele in and around Madhya Pradesh. AKB Jain & Co. is a multi-disciplinary firm of Chartered Accountants. The team of AKB Jain & Co. comprises of highly qualified and experienced professionals offering a wide range of services covering the following –

- Income Tax Compliance
- Income Tax Advisory Services
- Income Tax Litigation
- Various Audit & Assurance
- Indirect Tax Compliance and Litigation
- Certification Work
- Development and implementation of Adequate Internal Financial Control
- Project Report, CMA Data and other financing related documents
- Consultancy with regard to AS, INDAS & Preparation of standalone and consolidated financial statements