

SOM DISTILLERIES AND BREWERIES LIMITED

(Formerly Known As Som Distilleries Breweries & Wineries Limited)

Registered Office: I-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029

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

Corporate Office: SOM House, 23, Zone II, M.P. Nagar, Bhopal, Madhya Pradesh – 462011

Phone: +91-755-4278827, 4271271 Fax: +91-755-2557470

Email : compliance@somindia.com **Website:** www.somindia.com

CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



SDBL/BSE/NSE/2024-25

14.11.2024

To

The Manager, Listing Department, NATIONAL STOCK EXCHANGE OF INDIA LIMITED 'Exchange Plaza' C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. cmist@nse.co.in <u>Security ID: SDBL</u>	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com <u>Security ID: 507514</u>
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SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. NOVEMBER 14, 2024

[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]

Dear Sir/Madam,

Please find herewith Outcome of the Board Meeting of the Company held today i.e. on Thursday, November 14, 2024 at 12.15 P.M. and concluded at 1.30 P.M. at Corporate Office of the Company through Video Conference ("VC") or Other Audio Visual Means ("OAVM"). The following matters were considered:

S.NO.	SUBJECT
1	APPROVAL OF Q2 AND HALF YEAR (FY 2024-25) RESULTS: The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 along with Limited Review Report thereon. The same was approved and recommended by the Audit Committee to the Board in its meeting held prior to this meeting. A copy of the same are attached herewith.

Further, press release by the management on the above results are also enclose for your reference.

The above information is also available on the Company's website i.e. www.somindia.com.

This is for your information and records please.

For Som Distilleries and Breweries Limited

Om Prakash Singh

Company Secretary & Compliance Officer

SOM DISTILLERIES AND BREWERIES LIMITED

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PRESS RELEASE –

Q2 FY 2024-25 PERFORMANCE HIGHLIGHTS

- Our Q2 total income stood at Rs. 291 crores as compared to Rs. 248 crores for the Q2 23-24 showing a growth of 17.3%.
- For the Q2 24-25 we have improved our gross margin by around 4.5% as compared to the quarter of last year.
- Our EBIDTA margin was at 12.10% for the Q2 24-25 which has improved by over 1.00% as compared to the same period last year.
- Our EBIDTA for the Q2 24-25 stood at Rs.35.19 crores as compared to Rs.27.49 crores for the same period last year showing a growth of 28%.
- Our PBT for Q2 of current year grew by around 35% over the same period last year to Rs.26.01 crores.
- PAT for the company also grew by an impressive 26% to Rs.18.7 crores in Q2 FY24-25 from Rs.14.85 crores reported in Q2 FY 23-24.

1HY FY 2024-25 PERFORMANCE HIGHLIGHTS

- Our HY 25 total income stood at Rs. 804.69 crores as compared to Rs. 634.6 crores for the HY 23-24 showing a growth of 26.8%.
- Our EBIDTA stood at Rs.100.03 crores for the HY 24-25 as compared to an EBIDTA of Rs.77.59 crores for the same period last year showing a growth of 29%.
- Our PBT grew 32.5% to Rs.82.05 crores for the HY 24-25 from the Rs.61.91 crores reported last year.
- PAT for the company also grew to Rs.59.25 crores for HY 24-25 as compared to Rs. 48.51 crores for the same period last year showing a growth in excess of 22%.

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

Review Report to

The Board of Directors

Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLRIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30th September, 2024** and the year to date from **1st April 2024 to 30th September 2024** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act



,2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 24435066BKFONM6424

Place: Bhopal
Date: 14.11.2024

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

Review Report to

The Board of Directors

Som Distilleries & Breweries Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SOM DISTILLRIES & BREWERIES LIMITED** (the "Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended **30th September, 2024** and year to date from **1st April 2024 to 30th September 2024** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the holding company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange



Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the holding company and its following subsidiaries:

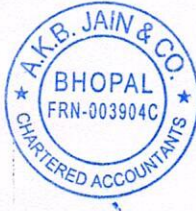
- (i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED
- (ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED

5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 24435066BKFONN5809

Place: Bhopal
Date: 14.11.2024

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

		(Rs. in Lakh)					
	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations (Including State Excise Duties)	19,713.74	38,404.39	17,183.91	58,118.13	45,656.17	88,474.41
II	Other Income	11.40	3.81	25.56	15.21	107.68	1,180.92
III	Total Income	19,725.14	38,408.20	17,209.47	58,133.34	45,763.85	89,655.33
	Expenses						
a	Cost of Materials Consumed	9,731.84	17,661.81	8,204.32	27,393.65	23,162.97	49,435.56
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(47.26)	1,792.23	789.02	1,744.97	171.52	(1,510.10)
d	State Excise Duties	4,005.28	8,727.84	3,707.24	12,733.12	9,464.32	15,179.63
e	Employee Benefits Expenses	522.38	476.62	436.04	999.00	813.50	1,833.51
f	Finance Costs	129.82	143.91	204.69	273.73	403.06	719.67
g	Depreciation and Amortisations	315.60	312.20	311.35	627.80	537.10	1,152.91
h	Other Expenses	4,041.76	5,885.91	2,849.51	9,927.67	7,988.39	16,144.16
IV	Total Expenses	18,699.42	35,000.52	16,502.17	53,699.94	42,540.86	82,955.34
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,025.72	3,407.68	707.30	4,433.40	3,222.99	6,699.99
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	1,025.72	3,407.68	707.30	4,433.40	3,222.99	6,699.99
VIII	Tax Expense	285.52	1,005.42	162.40	1,290.94	741.00	1,983.21
IX	Profit/(Loss) for the Period (VII-VIII)	740.20	2,402.26	544.90	3,142.46	2,481.99	4,716.78
X	Other Comprehensive Income	-	-	-	-	-	(0.90)
XI	Total Comprehensive income for the Period (IX+X)	740.20	2,402.26	544.90	3,142.46	2,481.99	4,715.88
XII	Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1	Basic (in Rs.)	0.38	1.23	0.27	1.61	1.30	2.45
2	Diluted (in Rs.)	0.38	1.23	0.27	1.60	1.29	2.44

NOTE:-

- 1 Unaudited financial results for the quarter / half ended 30th September 2024 reviewed by the audit committee were taken on record at the board meeting held on 14th November, 2024.
- 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 resolution was passed at extra-ordinary general meeting of the members of the company on 30th April, 2024 for sub-division of equity share capital of the company from a face value of Rs. 5/- each to face value of Rs. 2 each ("Sub-Division")
- 4 As per IndAS-33, Earning Per Share for all periods presented in above statement have been adjusted based on total number of share after sub-division of equity share from Rs. 5 per share to Rs. 2 per share.
- 5 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.

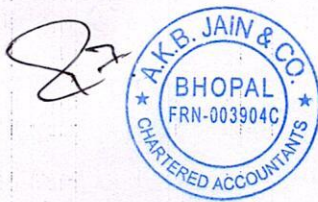
Date: 14.11.2024

Place: Bhopal



(Signature)
Nakul K Sethi

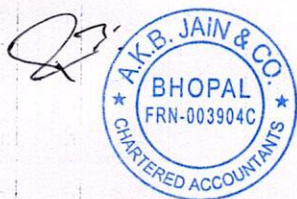
(Wholetime Director)
DIN- 06512548



SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
UNAUDITED STANDALONE CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

Particulars	(Rs. in Lakh)	
	6 Months ended 30.09.2024	Previous year ended 31.03.2024
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	4,433.40	6,699.99
Adjustment for:		
Depreciation & amortisations	627.80	1,152.91
Interest expense	273.73	719.67
Profit on sale of fixed assets	-	(2.41)
Operating profit before working capital changes	5,334.93	8,570.16
Movements in working capital:		
Decrease/(increase) in inventories	3,943.29	(3,512.18)
Decrease/(increase) in trade receivables	525.35	(6,511.87)
Decrease/(increase) in other current assets	1,378.45	(1,095.40)
Decrease/(increase) in current tax assets (net)	(19.07)	(132.45)
Increase/(decrease) in trade payables	(3,394.09)	1,383.41
Increase/(decrease) in other current financial liabilities	(187.94)	1,556.91
Increase/(decrease) in other current liabilities	2,870.95	5,287.86
Increase/(decrease) in short term provisions	9.97	109.89
Cash generated from operating activity before taxes	10,461.84	5,656.33
Direct tax paid	(1,701.77)	(1,249.93)
Net cash flow from operating activities	8,760.07	4,406.40
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(1,860.49)	(1,419.24)
Proceeds from sale of property, plant and equipment	-	4.75
Decrease/(increase) in investment	-	(1,000.00)
Decrease/(increase) in long term loans	(4,720.50)	(1,623.79)
Decrease/(increase) in non current assets	258.58	(1,037.66)
Decrease/(increase) in long term financial assets	(75.48)	(491.58)
Net cash flow from investing activities	(6,397.89)	(5,567.52)
C. Cash flow from financing activities:		
Borrowings (net)	(1,629.16)	(5,860.28)
Increase/(decrease) in other long term liabilities	8.69	(2,326.73)
Proceeds from right shares issue	-	4,894.33
Proceeds from preferential equity issue	-	1,687.50
Proceeds from preferential equity warrants issue	-	3,540.63
Interest paid	(273.73)	(719.67)
Dividend paid	(1.20)	(4.92)
Net cash flow from financing activities	(1,895.40)	1,210.86
Net increase/(decrease) in cash and cash equivalents	466.78	49.74
Cash and cash equivalents at the beginning of the year	804.09	754.35
Cash and cash equivalents at the end of the year	1,270.87	804.09
Components of cash and cash equivalents		
Cash in hand	425.65	53.05
With Banks - in current account	147.58	54.20
With Banks - in deposit account	643.63	641.63
Other bank balances	54.01	55.21
Total Cash and cash equivalents	1,270.87	804.09

Date: 14.11.2024
Place: Bhopal



Nakul K Sethi
Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

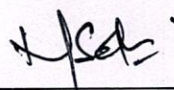
		(Rs. in Lakh)					
	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations (Including State Excise Duties)	57,330.73	1,01,270.93	46,614.38	1,58,601.66	1,22,477.09	2,46,428.96
II	Other Income	122.94	65.86	29.61	188.80	189.86	571.71
III	Total Income	57,453.67	1,01,336.79	46,643.99	1,58,790.46	1,22,666.95	2,47,000.67
	Expenses						
a	Cost of Materials Consumed	18,173.03	31,501.38	15,584.65	49,674.41	40,117.58	84,809.91
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(717.54)	2,624.40	409.76	1,906.86	572.95	(1,581.96)
d	State Excise Duties	28,357.81	49,963.21	21,842.76	78,321.02	59,203.77	1,18,361.66
e	Employee Benefits Expenses	1,076.56	1,097.25	943.00	2,173.81	1,761.36	3,776.47
f	Finance Costs	300.50	273.14	256.61	573.64	573.45	1,188.79
g	Depreciation and Amortisations	617.00	606.66	562.07	1,223.66	988.67	2,134.80
h	Other Expenses	7,044.60	9,667.00	5,113.84	16,711.60	13,248.14	26,117.86
IV	Total Expenses	54,851.96	95,733.04	44,712.69	1,50,585.00	1,16,465.92	2,34,807.53
V	Profit/(Loss) before exceptional items and tax (III-IV)	2,601.71	5,603.75	1,931.30	8,205.46	6,201.03	12,193.14
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	2,601.71	5,603.75	1,931.30	8,205.46	6,201.03	12,193.14
VIII	Tax Expense	731.79	1,548.78	446.17	2,280.57	1,349.28	3,543.58
IX	Profit/(Loss) for the Period (VII-VIII)	1,869.92	4,054.97	1,485.13	5,924.89	4,851.75	8,649.56
X	Other Comprehensive Income	-	-	-	-	-	3.24
XI	Total Comprehensive income for the Period (IX+X)	1,869.92	4,054.97	1,485.13	5,924.89	4,851.75	8,652.80
XII	Total Comprehensive income for the Period attributable to:						
	a) Owners of the Company	1,639.30	3,762.47	1,485.13	5,401.77	4,851.75	8,535.64
	b) Non-controlling interest	230.62	292.50		523.12		117.16
XIII	Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1	Basic (in Rs.)	0.96	2.08	0.76	3.04	2.53	4.49
2	Diluted (in Rs.)	0.95	2.07	0.75	3.02	2.52	4.48

NOTE:-

- 1 Unaudited financial results for the quarter/half year ended 30th September 2024 reviewed by the audit committee were taken on record at the board meeting held on 14th November, 2024.
- 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 resolution was passed at extra-ordinary general meeting of the members of the company on 30th April, 2024 for sub-division of equity share capital of the company from a face value of Rs. 5/- each to face value of Rs. 2 each ("Sub-Division")
- 4 As per IndAS-33, Earning Per Share for all periods presented in above statement have been adjusted based on total number of share after sub-division of equity share from Rs. 5 per share to Rs. 2 per share.
- 5 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.

Date: 14.11.2024
Place: Bhopal




Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

Particulars	(Rs. in Lakh)	
	6 Months ended 30.09.2024	Previous year ended 31.03.2024
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	8,205.46	12,193.14
Adjustment for:		
Depreciation & amortisations	1,223.66	2,134.80
Interest expense	573.64	1,188.79
Profit on sale of fixed assets	-	(2.41)
Operating profit before working capital changes	10,002.76	15,514.32
Movements in working capital:		
Decrease/(increase) in inventories	4,945.43	(4,703.80)
Decrease/(increase) in trade receivables	2,582.17	(9,944.07)
Decrease/(increase) in short term loans	-	-
Decrease/(increase) in other current assets	1,546.80	(1,729.89)
Decrease/(increase) in current tax assets (net)	42.77	(583.95)
Increase/(decrease) in trade payables	(6,942.27)	5,504.89
Increase/(decrease) in other current financial liabilities	701.44	(435.93)
Increase/(decrease) in other current liabilities	2,593.27	5,306.29
Increase/(decrease) in long term provisions	-	10.59
Increase/(decrease) in short term provisions	(14.85)	243.25
Cash generated from operating activity before taxes	15,457.52	9,181.70
Direct tax paid	(2,179.24)	(1,872.18)
Net cash flow from operating activities	13,278.28	7,309.52
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(4,986.08)	(10,611.56)
Proceeds from sale of property, plant and equipment	-	4.75
Decrease/(increase) in non current assets	(397.31)	(50.33)
Decrease/(increase) in long term financial assets	(112.71)	(630.54)
Net cash flow from investing activities	(5,496.10)	(11,287.68)
C. Cash flow from financing activities:		
Borrowings (net)	(6,389.09)	(5,121.46)
Increase/(decrease) in other long term liabilities	(25.16)	(2,750.90)
Proceeds from right shares issue	-	4,894.33
Proceeds from preferential equity issue	-	4,687.50
Proceeds from preferential equity warrants issue	-	3,540.62
Interest paid	(573.64)	(1,188.79)
Dividend paid	(1.20)	(4.93)
Net cash flow from financing activities	(6,989.09)	4,056.37
Net increase/(decrease) in cash and cash equivalents	793.09	78.21
Cash and cash equivalents at the beginning of the year	1,341.88	1,263.67
Cash and cash equivalents at the end of the year	2,134.97	1,341.88
Compenents of cash and cash equivalents		
Cash in hand	917.79	307.98
With Banks - in current account	200.56	97.78
With Banks - in deposit account	962.61	880.91
Other bank balances	54.01	55.21
Total Cash and cash equivalents	2,134.97	1,341.88

Date: 14.11.2024
Place: Bhopal



Nakul K Sethi
Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
UNAUDITED STANDALONE AND CONSOLIDATED BALANCE SHEET
FOR THE YEAR ENDED 30th SEPTEMBER 2024

Particulars	Standalone		(Rs. in Lakh)	
	As at	As at	As at	As at
	30.09.2024	31.03.2024	30.09.2024	31.03.2024
ASSETS:				
(1) Non-current assets				
(a) Property, plant and equipment	22,711.44	23,233.14	49,596.24	50,447.40
(b) Capital work-in-progress	2,274.94	520.29	11,450.09	6,836.24
(c) Other intangible assets	15.20	15.47	15.20	15.47
(d) Financial assets				
(i) Investments	9,600.01	9,600.01	0.01	0.01
(ii) Loans	17,686.21	12,965.71	-	-
(iii) Other financial assets	1,877.27	1,801.78	2,250.87	2,138.16
(e) Other non-current assets	1,282.36	1,540.95	2,352.89	1,955.58
Total non-current assets	55,447.43	49,677.35	65,665.30	61,392.86
(2) Current assets				
(a) Inventories	7,550.17	11,493.46	13,285.95	18,231.39
(b) Financial assets				
(i) Trade receivables	14,219.59	14,744.94	21,576.71	24,158.88
(ii) Cash and cash equivalents	1,216.86	748.88	2,080.96	1,286.67
(iii) Other bank balances	54.01	55.21	54.01	55.21
(c) Current tax assets	308.13	289.06	795.07	837.83
(d) Other current assets	6,235.37	7,613.81	9,869.71	11,416.52
Total current assets	29,584.13	34,945.36	47,662.41	55,986.50
Total assets	85,031.56	84,622.71	1,13,327.71	1,17,379.36
EQUITY AND LIABILITIES:				
Equity				
Equity share capital	3,899.77	3,899.77	3,899.77	3,899.77
Other equity	50,413.87	47,271.41	57,697.05	52,295.27
Non-controlling			3,640.28	3,117.16
Total equity	54,313.64	51,171.18	65,237.10	59,312.20
Liabilities				
(1) Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	3,933.87	4,422.82	5,350.27	9,923.77
(ii) Other	622.50	613.81	2,002.23	2,027.39
(b) Deferred tax liabilities	1,681.47	2,092.30	2,899.26	2,797.94
(c) Provisions	-	-	42.04	42.04
Total non current liabilities	6,237.84	7,128.93	10,293.80	14,791.14
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,330.94	3,471.15	7,358.68	9,174.26
(ii) Trade payables	4,397.39	7,791.48	9,584.16	16,526.44
(iii) Other financial liabilities	3,023.11	3,212.26	5,758.54	5,058.31
(b) Other current liabilities	14,562.39	11,691.44	14,778.50	12,185.22
(c) Provisions	166.25	156.27	316.93	331.79
Total current liabilities	24,480.08	26,322.60	37,796.81	43,276.02
Total equity and liabilities	85,031.56	84,622.71	1,13,327.71	1,17,379.36
	-	-	-	-

Date: 14.11.2024
Place: Bhopal



Nakul K Sethi
Nakul K Sethi
(Wholesale Director)
DIN- 06512548