

**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

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**SOM DISTILLERIES & BREWERIES LIMITED**  
**REVIEW REPORT BY AUDITORS**  
**(For the quarter and three months ended June 30, 2019)**

To  
The Board of Directors,  
Som Distilleries & Breweries Limited,  
Bhopal

**Introduction**

We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **SOM DISTILLERIES & BREWERIES LIMITED**. Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 for the quarter and three months ended June 30, 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

**Scope of Review**

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

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



Dated: July 25, 2019  
Place: Bhopal

  
**R.N. Gupta**  
Membership No. 070590

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

**STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED 30th JUNE, 2019**

		(Rs. In Lacs)			
		Quarter ended			Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Previous year ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	16,866.74	10,681.71	14,133.53	40,790.46
II	Other Income	4.40	127.44	2.78	296.11
III	<b>Total Income (I+II)</b>	<b>16,871.14</b>	<b>10,809.15</b>	<b>14,136.32</b>	<b>41,086.57</b>
2	<b>Expenses</b>				
a	Cost of Materials Consumed	7,056.27	5,153.70	5,616.94	17,145.57
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(287.92)	53.62	161.14	(585.11)
c	State Excise Duties	3,045.83	2,113.12	2,564.03	8,555.25
d	Employee Benefits Expenses	237.95	333.71	189.01	862.68
e	Finance Costs	212.02	222.84	176.58	787.25
f	Depreciation and Amortisations	108.68	115.35	105.31	469.78
g	Other Expenses	4,513.56	2,691.34	3,548.24	10,651.04
	<b>Total Expenses (IV)</b>	<b>14,886.40</b>	<b>10,683.68</b>	<b>12,361.24</b>	<b>37,886.45</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>1,984.73</b>	<b>125.47</b>	<b>1,775.08</b>	<b>3,200.12</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>1,984.73</b>	<b>125.47</b>	<b>1,775.08</b>	<b>3,200.12</b>
VIII	Tax Expense	699.51	74.71	661.96	1,186.56
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>1,285.22</b>	<b>50.76</b>	<b>1,113.11</b>	<b>2,013.57</b>
X	Other Comprehensive Income	-	12.65	-	12.65
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>1,285.22</b>	<b>38.11</b>	<b>1,113.11</b>	<b>2,000.91</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 10 each)</b>				
1	Basic (in Rs.)	3.96	0.12	4.04	6.16
2	Diluted (in Rs.)	3.96	0.12	4.04	6.16

**NOTES :-**

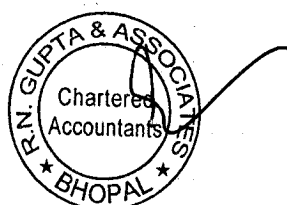
- 1 Unaudited standalone financial results for the quarter/year ended 30th June 2019 reviewed by the audit committee were taken on record at the board meeting held on 25th July, 2019.
- 2 The company is engaged in the business of manufacturing of alcoholic beverages. There are no reportable segments 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 preceding quarter are the balancing figure between the audited figures in respect of the full financial year upto 31st March, 2019 and the unaudited year to date figure upto 31st December, 2018.
- 4 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 5 Shareholders are requested to intimate change of address, if any.

Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)  
Ph: +91-11-26169909, 26169712 Fax:- +91-11-26195897


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**J.K. Arora**  
Chairman & Managing Director



**R.N. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
66, NEW MARKET, (1<sup>st</sup> FLOOR), T.T. NAGAR, BHOPAL-462003  
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**SOM DISTILLERIES & BREWERIES LIMITED**  
**REVIEW REPORT BY AUDITORS**  
**(For the quarter and three months ended June 30, 2019)**

**To**  
**The Board of Directors,**  
**Som Distilleries & Breweries Limited,**  
**Bhopal**

**Introduction**

We have reviewed the accompanying statement of consolidated unaudited financial results ("**the Statement**") of **SOM DISTILLERIES & BREWERIES LIMITED** ("the Parent") Regd. Office: 1A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, New Delhi 110029 and its two subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and three months ended June 30, 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the "Indian Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

**Scope of Review**

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 including the manner in it is to be disclosed, or that it contains any material misstatement.

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



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

Membership No. 070590

Dated: July 25, 2019  
Place: Bhopal

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

**STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30th JUNE, 2019**

		(Rs. In Lacs)			
		Quarter ended			Year ended
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Previous year ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations (Incl State Excise Duties)	28,298.05	15,558.90	16,598.99	55,271.90
II	Other Income	16.24	177.89	2.78	346.56
III	<b>Total Income (I+II)</b>	<b>28,314.28</b>	<b>15,736.79</b>	<b>16,601.77</b>	<b>55,618.46</b>
2	<b>Expenses</b>				
a	Cost of Materials Consumed	9,353.48	6,919.24	6,250.80	21,623.21
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(38.14)	(518.88)	(80.74)	(1,718.46)
c	State Excise Duties	9,539.20	4,243.06	4,109.03	15,945.20
d	Employee Benefits Expenses	399.66	514.04	288.47	1,308.07
e	Finance Costs	387.47	371.15	255.86	1,242.44
f	Depreciation and Amortisations	272.90	256.41	190.85	876.01
g	Other Expenses	6,149.73	3,774.88	3,800.03	13,181.23
	<b>Total Expenses (IV)</b>	<b>26,064.30</b>	<b>15,559.90</b>	<b>14,814.31</b>	<b>52,457.70</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>2,249.99</b>	<b>176.89</b>	<b>1,787.47</b>	<b>3,160.76</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>2,249.99</b>	<b>176.89</b>	<b>1,787.47</b>	<b>3,160.76</b>
VIII	Tax Expense	792.20	74.71	666.25	1,186.56
IX	<b>Profit/(Loss) for the Period (VII-VIII)</b>	<b>1,457.78</b>	<b>102.18</b>	<b>1,121.22</b>	<b>1,974.21</b>
X	Other Comprehensive Income	-	12.65	-	12.65
XI	<b>Total Comprehensive income for the Period (IX-X)</b>	<b>1,457.78</b>	<b>89.52</b>	<b>1,121.22</b>	<b>1,961.55</b>
XII	<b>Earnings Per Equity Share (Face Value of Rs. 10 each)</b>				
1	Basic (in Rs.)	4.49	0.28	4.07	6.04
2	Diluted (in Rs.)	4.49	0.28	4.07	6.04

**NOTES :-**

- 1 Unaudited consolidated financial results for the quarter/year ended 30th June 2019 reviewed by the audit committee were taken on record at the board meeting held on 25th July, 2019.
- 2 Results for the quarter ended 30th June, 2019 include results of the two subsidiaries of the company i.e Woodpecker Distilleries & Breweries Private Limited and Som Distilleries & Breweries Odisha Pvt Ltd.
- 3 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".
- 4 The figures for the preceding quarter are the balancing figure between the audited figures in respect of the full financial year upto 31st March, 2019 and the unaudited year to date figure upto 31st December, 2018.
- 5 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.

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**J.K. Arora**  
**Chairman & Managing Director**