

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/2025-26

13.11.2025

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 13, 2025

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, November 13, 2025 at 17:00 P.M. and concluded at 20:00 P.M. at Corporate Office of the Company. The following matters were considered:

S.NO.	SUBJECT
1	APPROVAL OF Q2 AND HALF YEAR FY (2025-26) RESULTS: The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025, 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. A press release with respect to the results highlights is also enclosed.
2	CONSIDER AND APPROVE THE PROPOSAL TO ACQUIRE ENTIRE EQUITY HOLDING OF WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL), AND MAKE IT A WHOLLY OWNED SUBSIDIARY OF THE COMPANY: The Board considered and approved the proposal to acquire entire equity holding of Woodpecker Greenagri Nutrients Private Limited (WGNPL), and make it a Wholly Owned Subsidiary of the Company and nominate an individual as Nominee. The same was approved and recommended by the Audit Committee to the Board in its meeting held prior to this meeting.
3	CONSIDER AND APPROVE TO GIVE LOAN, CORPORATE GUARANTEE & MAKE INVESTMENTS IN WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL): The Board considered and approved to give loan, corporate guarantee & make investment in Woodpecker Greenagri Nutrients Private Limited

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	(WGNPL), a related party in terms of Section 185 & 186 of the Companies Act, 2013. The same was approved and recommended by the Audit Committee to the Board in its meeting held prior to this meeting and subject to approval of Shareholders in the proposed Extra-Ordinary General Meeting.
4	CONSIDER AND APPROVE TO ENTERING MATERIAL RELATED PARTY TRANSACTION WITH WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL): The Board considered and approved entering material related party transaction with Woodpecker Greenagri Nutrients Private Limited (WGNPL), a related party in terms of regulation 23 of listing regulations and Section 188 of the companies act, 2013 The same was approved and recommended by the Audit Committee to the Board in its meeting held prior to this meeting and subject to approval of Shareholders in the proposed Extra-Ordinary General Meeting.
5	TO APPROVE NOTICE OF EXTRA-ORDINARY GENERAL MEETING (EGM): The Board considered that the Extra-Ordinary General Meeting (EGM) of the Members of the Company will be held on Friday, the 12 th day of December, 2025 at 12:30 p.m. through video conferencing / other audio-visual means (VC/OAVM). Further the Board considered and approved the notice of Extra-Ordinary General Meeting (EGM)
6	RECONSTITUTION OF AUDIT COMMITTEE OF THE BOARD OF DIRECTORS: The Board considered and approved the Reconstitution of Audit Committee of the Board of the Company.

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

Encl. aa

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

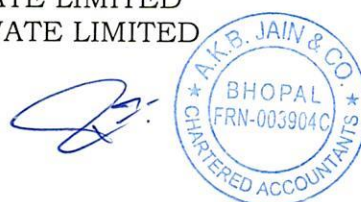
The Board of Directors

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, 2025** and the year to date from **1st April 2025 to 30th September 2025** (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 therecognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the holding company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

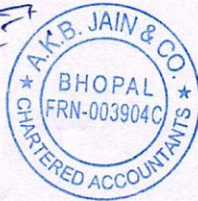
4. The statement includes the results of the holding company and its following subsidiaries:
 - (i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED
 - (ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED



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

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 25435066BMKQFB4817

Place: Bhopal
Date:13.11.2025

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, 2025** and the year to date from **1st April 2025 to 30th September 2025** (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 therecognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting 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: 25435066BMKQFA2848

Place: Bhopal
Date: 13.11.2025

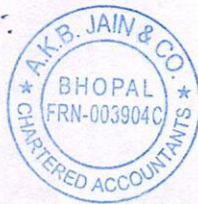
SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations (Including State Excise Duties)	20,656.51	41,763.81	19,713.74	62,420.32	58,118.13	97,101.17
II Other Income	623.56	2.07	11.40	625.63	15.21	72.44
III Total Income	21,280.07	41,765.88	19,725.14	63,045.95	58,133.34	97,173.61
Expenses						
a Cost of Materials Consumed	9,622.78	19,386.03	9,731.84	29,008.81	27,393.65	51,733.41
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	17.96	3,468.90	(47.26)	3,486.86	1,744.97	(1,342.69)
d State Excise Duties	4,273.71	5,659.15	4,005.28	9,932.86	12,733.12	17,731.21
e Employee Benefits Expenses	528.22	510.20	522.38	1,038.42	999.00	2,118.85
f Finance Costs	237.34	223.66	129.82	461.00	273.73	465.33
g Depreciation and Amortisations	360.47	422.58	315.60	783.05	627.80	1,250.86
h Other Expenses	3,980.10	6,826.16	4,041.76	10,806.26	9,927.67	17,258.94
IV Total Expenses	19,020.58	36,496.68	18,699.42	55,517.26	53,699.94	89,215.91
V Profit/(Loss) before exceptional items and tax (III-IV)	2,259.49	5,269.20	1,025.72	7,528.69	4,433.40	7,957.70
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	2,259.49	5,269.20	1,025.72	7,528.69	4,433.40	7,957.70
VIII Tax Expense	659.65	1,486.38	285.52	2,146.03	1,290.94	2,185.23
IX Profit/(Loss) for the Period (VII-VIII)	1,599.84	3,782.82	740.20	5,382.66	3,142.46	5,772.47
X Other Comprehensive Income	-	-	-	-	-	(28.55)
XI Total Comprehensive income for the Period (IX+X)	1,599.84	3,782.82	740.20	5,382.66	3,142.46	5,743.92
XII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1 Basic (in Rs.)	0.77	1.82	0.38	2.59	1.61	2.92
2 Diluted (in Rs.)	0.77	1.82	0.38	2.59	1.60	2.92

Date: 13.11.2025
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 STANDALONE CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs. in Lakh)

Particulars	6 Months ended	Previous year ended
	30.09.2025	31.03.2025
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	7,528.69	7,957.70
Adjustment for:		
Depreciation & amortisations	783.05	1,250.86
Interest expense	461.00	465.33
Loss on sale of fixed assets	-	187.14
Operating profit before working capital changes	8,772.74	9,861.03
Movements in working capital:		
Decrease/(increase) in inventories	3,746.69	713.07
Decrease/(increase) in trade receivables	(360.06)	207.23
Decrease/(increase) in short term loans	(383.78)	(4,715.00)
Decrease/(increase) in other current assets	(1,935.70)	(2,492.87)
Decrease/(increase) in current tax assets (net)	(8.16)	(798.12)
Increase/(decrease) in trade payables	(4,156.76)	825.60
Increase/(decrease) in other current financial liabilities	2,171.76	(1,422.07)
Increase/(decrease) in other current liabilities	(1,044.65)	(548.90)
Increase/(decrease) in short term provisions	15.94	129.82
Cash generated from operating activity before taxes	6,818.02	1,759.79
Direct tax paid	(2,110.10)	(1,390.16)
Net cash flow from operating activities	4,707.92	369.63
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(2,058.19)	(3,356.76)
Proceeds from sale of property, plant and equipment	502.56	29.03
Decrease/(increase) in investment	-	(0.26)
Decrease/(increase) in long term loans	(7,215.74)	(1,914.28)
Decrease/(increase) in non current assets	(2,620.77)	239.71
Decrease/(increase) in long term financial assets	(43.60)	(244.33)
Net cash flow from investing activities	(11,435.74)	(5,246.89)
C. Cash flow from financing activities:		
Borrowings (net)	3,738.44	(3,405.16)
Increase/(decrease) in other long term liabilities	872.71	282.51
Proceeds from preferential equity issue	2,240.00	9,003.13
Interest paid	(461.00)	(465.33)
Dividend paid	-	(1.42)
Net cash flow from financing activities	6,390.15	5,413.73
Net increase/(decrease) in cash and cash equivalents	(337.67)	536.47
Cash and cash equivalents at the beginning of the year	1,340.56	804.09
Cash and cash equivalents at the end of the year	1,002.89	1,340.56
Components of cash and cash equivalents		
Cash in hand	148.97	202.94
With Banks - in current account	142.62	408.73
With Banks - in deposit account	657.51	675.10
Other bank balances	53.79	53.79
Total Cash and cash equivalents	1,002.89	1,340.56

Date: 13.11.2025
Place: Bhopal

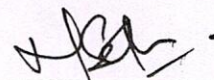


Nakul K Sethi
(Wholesale Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
NOTE TO THE STANDALONE FINANCIAL RESULTS

- 1 The Unaudited Standalone financial results of the Company for the quarter/half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2025.
- 2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 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 Previous period figures have been regrouped and/or reclassified, wherever necessary.
- 5 Shareholders are requested to intimate change of address, if any.
- 6 The standalone financial results and notes are also available on the websites of the Stock Exchange viz. www.bseindia.com and www.nseindia.com and also on the website of the Company viz. www.somindia.com.

Date: 13.11.2025
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER/HALF YEAR ENDED ON 30th SEPTEMBER 2025

(Rs. in Lakh)							
	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations (Including State Excise Duties)	47,636.17	88,454.63	57,330.73	1,36,090.80	1,58,601.66	2,83,072.98
II	Other Income	42.78	169.86	122.94	212.64	188.80	450.21
III	Total Income	47,678.95	88,624.49	57,453.67	1,36,303.44	1,58,790.46	2,83,523.19
	Expenses						
a	Cost of Materials Consumed	14,539.37	31,166.87	18,173.03	45,706.24	49,674.41	94,233.72
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,376.60	2,835.98	(717.54)	4,212.58	1,906.86	(1,652.98)
d	State Excise Duties	20,677.32	35,617.12	28,357.81	56,294.44	78,321.02	1,38,782.70
e	Employee Benefits Expenses	1,200.70	1,179.72	1,076.56	2,380.42	2,173.81	4,692.11
f	Finance Costs	491.47	494.28	300.50	985.75	573.64	1,105.93
g	Depreciation and Amortisations	815.70	872.75	617.00	1,688.45	1,223.66	2,596.61
h	Other Expenses	5,832.99	10,619.46	7,044.60	16,452.45	16,711.60	29,397.21
IV	Total Expenses	44,934.15	82,786.18	54,851.96	1,27,720.33	1,50,585.00	2,69,155.30
V	Profit/(Loss) before exceptional items and tax (III-IV)	2,744.80	5,838.31	2,601.71	8,583.11	8,205.46	14,367.89
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	2,744.80	5,838.31	2,601.71	8,583.11	8,205.46	14,367.89
VIII	Tax Expense	794.47	1,632.16	731.79	2,426.63	2,280.57	3,918.26
IX	Profit/(Loss) for the Period (VII-VIII)	1,950.33	4,206.15	1,869.92	6,156.48	5,924.89	10,449.63
X	Other Comprehensive Income	-	-	-	-	-	(40.86)
XI	Total Comprehensive income for the Period (IX+X)	1,950.33	4,206.15	1,869.92	6,156.48	5,924.89	10,408.77
XII	Total Comprehensive income for the Period attributable to:						
	a) Owners of the Company	1,904.84	4,120.41	1,639.30	6,025.25	5,401.77	9,553.87
	b) Non-controlling interest	45.49	85.74	230.62	131.23	523.12	854.90
XIII	Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1	Basic (in Rs.)	0.94	2.02	0.96	2.96	3.04	5.28
2	Diluted (in Rs.)	0.94	2.02	0.95	2.96	3.02	5.28

Date: 13.11.2025
Place: Bhopal



Nakul K Sethi
(Wholesale Director)
DIN- 06512548

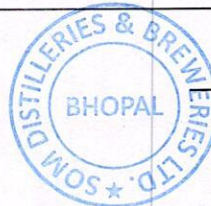
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Ph. 0755-4271271, 4721369

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs. in Lakh)

Particulars	6 Months ended	Previous year ended
	30.09.2025	31.03.2025
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	8,583.11	14,367.89
Adjustment for:		
Depreciation & amortisations	1,688.45	2,596.61
Interest expense	985.75	1,105.93
Loss on sale of fixed assets	-	187.14
Operating profit before working capital changes	11,257.31	18,257.57
Movements in working capital:		
Decrease/(increase) in inventories	6,170.10	(694.92)
Decrease/(increase) in trade receivables	397.34	(1,235.89)
Decrease/(increase) in short term loans	(383.78)	(4,715.00)
Decrease/(increase) in other current assets	(2,762.88)	(974.59)
Decrease/(increase) in current tax assets (net)	133.59	(1,372.25)
Increase/(decrease) in trade payables	(5,265.79)	(1,045.97)
Increase/(decrease) in other current financial liabilities	2,748.40	(983.55)
Increase/(decrease) in other current liabilities	(1,092.96)	(812.96)
Increase/(decrease) in long term provisions	-	30.92
Increase/(decrease) in short term provisions	45.11	196.49
Cash generated from operating activity before taxes	11,246.44	6,649.85
Direct tax paid	(2,209.47)	(2,427.46)
Net cash flow from operating activities	9,036.97	4,222.39
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(3,184.98)	(10,058.44)
Proceeds from sale of property, plant and equipment	500.76	29.03
Decrease/(increase) in investment	-	(0.26)
Decrease/(increase) in long term loans	(9,045.45)	-
Decrease/(increase) in non current assets	(2,603.23)	432.76
Decrease/(increase) in long term financial assets	181.33	(493.37)
Net cash flow from investing activities	(14,151.57)	(10,090.28)
C. Cash flow from financing activities:		
Borrowings (net)	2,893.46	(2,006.07)
Increase/(decrease) in other long term liabilities	895.47	635.11
Proceeds from preferential equity issue	2,240.00	9,003.13
Interest paid	(985.75)	(1,105.93)
Dividend paid	-	(1.42)
Net cash flow from financing activities	5,043.18	6,524.82
Net increase/(decrease) in cash and cash equivalents	(71.42)	656.93
Cash and cash equivalents at the beginning of the year	1,998.81	1,341.88
Cash and cash equivalents at the end of the year	1,927.39	1,998.81
Components of cash and cash equivalents		
Cash in hand	662.03	487.33
With Banks - in current account	156.27	414.47
With Banks - in deposit account	1,055.30	1,043.22
Other bank balances	53.79	53.79
Total Cash and cash equivalents	1,927.39	1,998.81

Date: 13.11.2025
Place: Bhopal



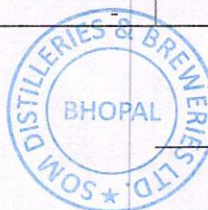
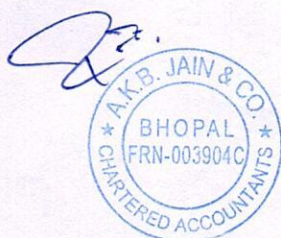
Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
UNAUDITED STANDALONE AND CONSOLIDATED BALANCE SHEET
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs. in Lakh)

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
ASSETS:				
(1) Non-current assets				
(a) Property, plant and equipment	22,890.58	23,325.49	60,986.07	62,211.64
(b) Capital work-in-progress	3,530.82	2,320.86	4,544.67	2,320.86
(c) Other intangible assets	9.80	12.28	9.80	12.28
(d) Financial assets				
(i) Investments	9,600.27	9,600.27	0.27	0.27
(ii) Loans	22,095.73	14,879.99	9,045.45	-
(iii) Other financial assets	2,089.72	2,046.12	2,450.20	2,631.54
(e) Other non-current assets	3,922.01	1,301.24	4,126.05	1,522.82
Total non-current assets	64,138.93	53,486.25	81,162.51	68,699.41
(2) Current assets				
(a) Inventories	7,033.71	10,780.40	12,756.22	18,926.31
(b) Financial assets				
(i) Trade receivables	14,897.78	14,537.71	24,997.45	25,394.77
(ii) Cash and cash equivalents	949.11	1,286.77	1,873.59	1,945.02
(iii) Other bank balances	53.79	53.79	53.79	53.79
(iv) Loans	5,098.78	4,715.00	5,098.78	4,715.00
(c) Current tax assets	1,095.35	1,087.18	2,076.49	2,210.08
(d) Other current assets	12,042.37	10,106.68	15,153.99	12,391.11
Total current assets	41,170.89	42,567.53	62,010.31	65,636.08
Total assets	1,05,309.82	96,053.78	1,43,172.82	1,34,335.49
EQUITY AND LIABILITIES:				
Equity				
Equity share capital	4,158.03	4,118.03	4,158.03	4,118.03
Other equity	69,382.89	61,800.23	78,859.27	70,634.03
Non-controlling			4,103.29	3,972.06
Total equity	73,540.92	65,918.26	87,120.59	78,724.12
Liabilities				
(1) Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	467.97	540.49	3,088.59	3,513.38
(ii) Other	1,769.02	896.31	3,557.97	2,662.49
(b) Deferred tax liabilities	2,911.56	2,875.63	4,489.98	4,272.82
(c) Provisions	-	-	72.96	72.96
Total non current liabilities	5,148.55	4,312.43	11,209.50	10,521.65
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	7,759.29	3,948.33	16,896.83	13,578.58
(ii) Trade payables				
(a) total outstanding of micro, small and medium enterprises	91.06	141.06	132.87	182.87
(b) total outstanding other than micro, small and medium enterprises	4,369.26	8,476.02	10,081.81	15,297.60
(iii) Other financial liabilities	3,960.53	1,788.77	6,821.74	4,073.34
(b) Other current liabilities	10,138.18	11,182.82	10,336.09	11,429.05
(c) Provisions	302.03	286.09	573.39	528.28
Total current liabilities	26,620.35	25,823.09	44,842.73	45,089.72
Total equity and liabilities	1,05,309.82	96,053.78	1,43,172.82	1,34,335.49

Date: 13.11.2025
Place: Bhopal

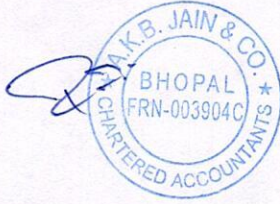


Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
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NOTE TO THE CONSOLIDATED FINANCIAL RESULTS

- 1 The Unaudited Consolidated financial results for the quarter/half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2025.
- 2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Group 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 Previous period figures have been regrouped and/or reclassified, wherever necessary.
- 5 Shareholders are requested to intimate change of address, if any.
- 6 The consolidated financial results and notes are also available on the websites of the Stock Exchange viz. www.bseindia.com and www.nseindia.com and also on the website of the Company viz. www.somindia.com.

Date: 13.11.2025
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES AND BREWERIES 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)



Press Release –

Quarter Ended and Half Year Ended September 30, 2025 (FY 2026)

The Company has delivered a resilient performance during the second quarter and first half of FY 2026, maintaining profitability and strengthening operating margins despite a marginal decline in total income.

- **Our Total Income** stood at ₹270.02 crore in Q2 FY26 compared to ₹290.95 crore in Q2 FY25, a decline of **7.2%**. Lower revenue was reported due to weaker sales in Karnataka. We are expecting a bounce back for the remaining part of the year from the state.
- For the **half year (H1 FY26)**, Total Income was ₹800.09 crore against ₹804.69 crore in the previous year, representing a marginal dip of **0.6%**.
- The moderation in revenue reflects temporary market softness; however, underlying demand remains stable.
- Despite lower sales, the **gross margin improved to 41.06%** in Q2FY 26 (from 40.01%) due to better product mix and cost optimization initiatives.
- **EBITDA** for Q2 FY26 increased by **15.1%** to ₹40.52 crore (Q2 FY25: ₹35.19 crore), with the EBITDA margin expanding to **15.0%**.
- For H1 FY26, EBITDA grew by **12.5%** to ₹112.57 crore, reflecting sustained operating efficiency and cost discipline.
- **Profit Before Tax (PBT)** improved to ₹27.45 crore in Q2 FY26 (up 5.5% YoY), while **Net Profit** grew **4.3%** to ₹19.50 crores for the Q2 FY 26.