

AKB JAIN & CO

Chartered Accountants

E2/316, Arera Colony, Bhopal-462016 Madhya Pradesh

Phone : 8269710541 , E-Mail : rahuldewanica@gmail.com

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

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

Report on the audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **M/s Som Distilleries & Breweries Limited** ("the Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (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").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the listing regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the company for the quarter ended March 31, 2026 and of the net profit and other comprehensive loss and other financial information of the company for the year ended March 31, 2026.

Basis for Opinion

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

Emphasis of Matter

- (i) We draw attention to Note 4 of the standalone financial results, which discloses that the renewal process for the manufacturing licence at the Bhopal plant, pursuant to the order of the Madhya Pradesh High Court, is currently underway. The financial results have been prepared on a going concern basis as the Management does not anticipate any material adverse impact on the Company's long-term operations.

Our opinion is not modified in respect of this matter.



Management's responsibilities for the standalone financial results

This statement of standalone financial results has been prepared on the basis of the standalone annual financial statement and has been approved by the company's Board of Directors. The Board of Directors of the company are responsible for preparation and presentation of the statements that give a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this standalone financial results.

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

- Identify and assess the risks of material misstatement of the annual standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

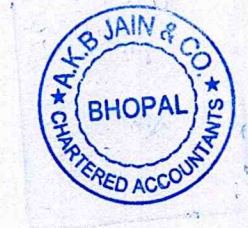
Other matter

The statement includes the standalone financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the listing regulations.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M.No: 435066
UDIN: 26435066AVVLJE1405

Place: Bhopal
Date: 30.05.2026

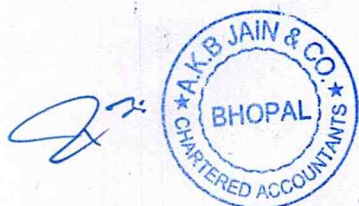


SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Current year ended	Previous year ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue from operations (Including State Excise Duties)	4,801.96	15,599.76	20,881.60	82,822.04	97,101.17
II Other Income	1,263.46	306.22	53.49	2,195.31	72.44
III Total Income	6,065.42	15,905.98	20,935.09	85,017.35	97,173.61
Expenses					
a Cost of Materials Consumed	4,440.64	11,028.97	13,916.92	44,478.42	51,733.41
b Purchases of stock-in-trade	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(255.63)	(2,795.36)	(2,046.09)	435.87	(1,342.69)
d State Excise Duties	1,207.21	2,702.72	2,350.45	13,842.79	17,731.21
e Employee Benefits Expenses	750.28	558.00	592.44	2,346.70	2,118.85
f Finance Costs	339.68	187.94	135.62	988.62	465.33
g Depreciation and Amortisations	345.86	363.06	305.96	1,491.97	1,250.86
h Other Expenses	3,140.62	2,882.49	3,571.04	16,829.37	17,258.94
IV Total Expenses	9,968.66	14,927.82	18,826.34	80,413.74	89,215.91
V Profit/(Loss) before exceptional items and tax (III-IV)	(3,903.24)	978.16	2,108.75	4,603.61	7,957.70
VI Exceptional Items	1,186.62	-	-	1,186.62	-
VII Profit/(Loss) before tax (V-VI)	(5,089.86)	978.16	2,108.75	3,416.99	7,957.70
VIII Tax Expense	(1,358.71)	230.70	510.61	1,018.02	2,185.23
IX Profit/(Loss) for the Period (VII-VIII)	(3,731.15)	747.46	1,598.14	2,398.97	5,772.47
X Other Comprehensive Income	(20.92)	-	(28.55)	(20.92)	(28.55)
XI Total Comprehensive income for the Period (IX+X)	(3,752.07)	747.46	1,569.59	2,378.05	5,743.92
XII Earnings Per Equity Share (Face Value of Rs. 2/- each)					
1 Basic (in Rs.)	(1.80)	0.36	0.78	1.14	2.92
2 Diluted (in Rs.)	(1.80)	0.36	0.78	1.14	2.92



Date: 30.05.2026
Place: Bhopal

Nakul K Sethi
(Wholetime Director)
DIN- 06512548

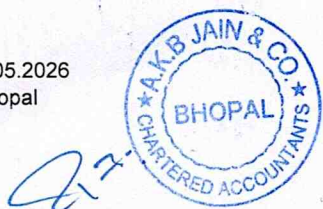
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AUDITED STANDALONE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in Lakh)

Particulars	Current year ended	Previous year ended
	31.03.2026	31.03.2025
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	3,416.99	7,957.70
Adjustment for:		
Depreciation & amortisations	1,491.97	1,250.86
Interest expense	988.62	465.33
Profit on sale of fixed assets	(5.66)	-
Loss on sale of fixed assets	-	187.14
Operating profit before working capital changes	5,891.92	9,861.03
Movements in working capital:		
Decrease/(increase) in inventories	(2,274.03)	713.07
Decrease/(increase) in trade receivables	6,336.72	207.23
Decrease/(increase) in short term loans	315.00	(4,715.00)
Decrease/(increase) in other current assets	4,231.61	(2,492.87)
Decrease/(increase) in current tax assets (net)	803.69	(798.12)
Increase/(decrease) in trade payables	3,686.44	825.60
Increase/(decrease) in other current financial liabilities	2,127.89	(1,422.07)
Increase/(decrease) in other current liabilities	(5,692.08)	(548.90)
Increase/(decrease) in short term provisions	171.48	129.82
Cash generated from operating activity before taxes	15,598.64	1,759.79
Direct tax paid	(1,318.25)	(1,390.16)
Net cash flow from operating activities	14,280.39	369.63
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(2,792.47)	(3,356.76)
Proceeds from sale of property, plant and equipment	747.87	29.03
Decrease/(increase) in investment	(4,999.74)	(0.26)
Decrease/(increase) in long term loans	(14,965.16)	(1,914.28)
Decrease/(increase) in non current assets	1,238.59	239.71
Decrease/(increase) in long term financial assets	39.70	(244.33)
Net cash flow from investing activities	(20,731.21)	(5,246.89)
C. Cash flow from financing activities:		
Borrowings (net)	4,664.38	(3,405.16)
Increase/(decrease) in other long term liabilities	(294.73)	282.51
Proceeds from preferential equity issue	2,240.00	9,003.13
Interest paid	(988.62)	(465.33)
Dividend paid	(12.20)	(1.42)
Net cash flow from financing activities	5,608.83	5,413.73
Net increase/(decrease) in cash and cash equivalents	(841.99)	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	498.57	1,340.56
Components of cash and cash equivalents		
Cash in hand	20.93	202.94
With Banks - in current account	87.81	408.73
With Banks - in deposit account	348.24	675.10
Other bank balances	41.59	53.79
Total Cash and cash equivalents	498.57	1,340.56

Date: 30.05.2026
Place: Bhopal



(Handwritten signature)

Nakul K Sethi
(Wholetime Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
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NOTE TO THE STANDALONE FINANCIAL RESULTS

- 1 The Audited Standalone financial results of the Company for the year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2026.
- 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 The renewal process for the manufacturing licence at the Bhopal plant, pursuant to the order of the Madhya Pradesh High Court, is currently underway.
The Management does not anticipate any material adverse impact on the Company's long-term operations. Accordingly, no material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern, and the financial results have been prepared on a going concern basis.
- 5 The figures for the quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2026 and the unaudited year to date figures upto 31st December, 2025.
- 6 Previous period figures have been regrouped and/or reclassified, wherever necessary.
- 7 Shareholders are requested to intimate change of address, if any.
- 8 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: 30.05.2026
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548



AKB JAIN & CO

Chartered Accountants

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

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

Report on the audit of Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **M/s Som Distilleries & Breweries Limited** ("Holding Company") and its subsidiaries (the Holding Company and its subsidiary together referred to as "Group") for the quarter ended **March 31, 2026** and for the year ended **March 31, 2026** (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").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports on separate audited financial statements of the subsidiaries, the statement:

- i. includes the financial results of the following entities:
 - a. Som Distilleries & Breweries Limited (Holding Company);
 - b. Woodpecker Distilleries & Breweries Private Limited (Subsidiary Company);
 - c. Som Distilleries & Breweries Odisha Private Limited (Wholly-owned Subsidiary Company), and
 - d. Woodpecker Greenagri Nutrients Private Limited (Wholly-owned Subsidiary Company)
- ii. is presented in accordance with the requirements of the listing regulations in this regard; and is presented in accordance with the requirements of the listing regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive loss and other financial information of the company for the quarter ended March 31, 2026 and of the consolidated net profit and other comprehensive loss and other financial information of the company for the year ended March 31, 2026.

Basis for Opinion

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



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

Emphasis of Matter

- (i) We draw attention to Note 4 of the consolidated financial results, which discloses that the renewal process for the manufacturing licence at the Bhopal plant of the holding company, pursuant to the order of the Madhya Pradesh High Court, is currently underway. The consolidated financial results have been prepared on a going concern basis as the management does not anticipate any material adverse impact on the Group's long-term operations.

Our opinion is not modified in respect of this matter.

Management's responsibilities for the Consolidated Financial Results

This statement of consolidated financial results has been prepared on the basis of the consolidated annual financial statement and has been approved by the Holding company's Board of Directors. The Holding Company's Board of Directors are responsible for preparation and presentation of the statements that give a true and fair view of the consolidated net profit and other comprehensive income of the company and other financial information of the group in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the statement. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement of Consolidated financial result by the Directors of the Holding Company, as aforesaid.

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

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

Auditor's Responsibility for audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if,

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individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group of which we are the independent auditors to express an opinion on consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding company and such other entities including in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Other matter

The accompanying statement includes the Consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066

UDIN: 26435066FMEYXC6235
Place: Bhopal
Date: 30.05.2026

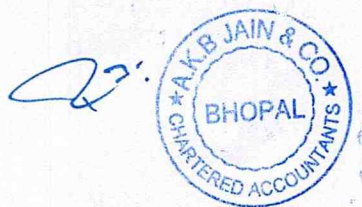


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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Current year ended	Previous year ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue from operations (Including State Excise Duties)	45,820.91	48,254.94	68,275.33	2,30,166.65	2,83,072.98
II Other Income	134.75	368.23	105.00	412.93	450.21
III Total Income	45,955.66	48,623.17	68,380.33	2,30,579.58	2,83,523.19
Expenses					
a Cost of Materials Consumed	14,474.75	20,170.58	23,881.41	80,351.57	94,233.72
b Purchases of stock-in-trade	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	512.62	(3,938.48)	(2,094.46)	786.72	(1,652.98)
d State Excise Duties	27,740.09	23,200.40	34,378.16	1,07,234.93	1,38,782.70
e Employee Benefits Expenses	1,618.34	1,171.03	1,308.65	5,169.79	4,692.11
f Finance Costs	763.32	751.72	343.09	2,198.10	1,105.93
g Depreciation and Amortisations	828.14	818.38	690.96	3,334.97	2,596.61
h Other Expenses	5,891.72	5,708.35	6,625.83	28,052.52	29,397.21
IV Total Expenses	51,828.98	47,881.98	65,133.64	2,27,128.60	2,69,155.30
V Profit/(Loss) before exceptional items and tax (III-IV)	(5,873.32)	741.19	3,246.69	3,450.98	14,367.89
VI Exceptional Items	1,186.62	-	-	1,186.62	-
VII Profit/(Loss) before tax (V-VI)	(7,059.94)	741.19	3,246.69	2,264.36	14,367.89
VIII Tax Expense	(1,390.76)	192.72	873.26	1,228.59	3,918.26
IX Profit/(Loss) for the Period (VII-VIII)	(5,669.18)	548.47	2,373.43	1,035.77	10,449.63
X Other Comprehensive Income	(26.62)	-	(40.86)	(26.62)	(40.86)
XI Total Comprehensive income for the Period (IX+X)	(5,695.80)	548.47	2,332.57	1,009.15	10,408.77
XII Total Comprehensive income for the Period attributable to:					
a) Owners of the Company	(5,574.54)	460.50	2,232.35	911.21	9,553.87
b) Non-controlling interest	(121.26)	87.97	100.22	97.94	854.90
XIII Earnings Per Equity Share (Face Value of Rs. 2/- each)					
1 Basic (in Rs.)	(2.75)	0.26	1.15	0.49	5.28
2 Diluted (in Rs.)	(2.75)	0.26	1.15	0.49	5.28



Date: 30.05.2026
Place: Bhopal

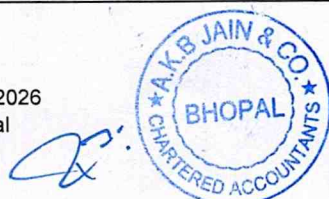
Nakul K Sethi
(Wholesale Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
AUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in Lakh)

Particulars	Current year ended	Previous year ended
	31.03.2026	31.03.2025
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	2,264.36	14,367.89
Adjustment for:		
Depreciation & amortisations	3,334.97	2,596.61
Interest expense	2,198.10	1,105.93
Profit on sale of fixed assets	(5.66)	-
Loss on sale of fixed assets	-	187.14
Operating profit before working capital changes	7,791.77	18,257.57
Movements in working capital:		
Decrease/(increase) in inventories	702.91	(694.92)
Decrease/(increase) in trade receivables	7,892.78	(1,235.89)
Decrease/(increase) in short term loans	315.00	(4,715.00)
Decrease/(increase) in other current assets	3,573.35	(974.59)
Decrease/(increase) in current tax assets (net)	1,744.50	(1,372.25)
Increase/(decrease) in trade payables	4,303.91	(1,045.97)
Increase/(decrease) in current Lease liability	1.91	-
Increase/(decrease) in other current financial liabilities	1,161.54	(983.55)
Increase/(decrease) in other current liabilities	(5,447.57)	(812.95)
Increase/(decrease) in long term provisions	10.44	30.92
Increase/(decrease) in short term provisions	488.66	196.49
Cash generated from operating activity before taxes	22,539.20	6,649.86
Direct tax paid	(1,449.61)	(2,427.46)
Net cash flow from operating activities	21,089.59	4,222.40
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(31,566.54)	(10,058.45)
Proceeds from sale of property, plant and equipment	746.98	29.03
Decrease/(increase) in Investment	0.26	(0.26)
Decrease/(increase) in non current assets	520.70	432.76
Decrease/(increase) in long term financial assets	282.55	(493.37)
Net cash flow from investing activities	(30,016.05)	(10,090.29)
C. Cash flow from financing activities:		
Borrowings (net)	4,066.06	(2,006.07)
Increase/(decrease) in long term Lease liability	22.49	-
Increase/(decrease) in other long term liabilities	4,581.76	635.11
Proceeds from preferential equity issue	2,193.86	9,003.13
Interest paid	(2,198.10)	(1,105.93)
Dividend paid	(12.20)	(1.42)
Net cash flow from financing activities	8,653.87	6,524.82
Net increase/(decrease) in cash and cash equivalents	(272.59)	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	1,726.22	1,998.81
Components of cash and cash equivalents		
Cash in hand	631.89	487.33
With Banks - in current account	127.20	414.47
With Banks - in deposit account	925.54	1,043.22
Other bank balances	41.59	53.79
Total Cash and cash equivalents	1,726.22	1,998.81

Date: 30.05.2026
Place: Bhopal



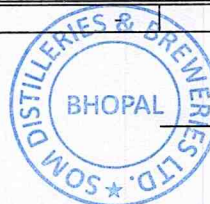
(Signature)
Nakul K Sethi
(Wholesale Director)
DIN- 06512548

SOM DISTILLERIES & BREWERIES LIMITED
23, Zone - II, M.P. Nagar, Bhopal - 462011 India
Ph. 0755-4271271, 4721369
AUDITED STANDALONE AND CONSOLIDATED BALANCE SHEET
FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in Lakh)

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
ASSETS:				
(1) Non-current assets				
(a) Property, plant and equipment	25,847.66	23,325.49	64,495.88	62,211.64
(b) Capital work-in-progress	360.07	2,320.86	24,636.14	2,320.86
(c) Right-of-use asset	-	-	2,893.81	-
(d) Other intangible assets	9.19	12.28	9.19	12.28
(e) Financial assets				
(i) Investments	14,600.01	9,600.27	0.01	0.27
(ii) Loans	29,845.15	14,879.99	-	-
(iii) Other financial assets	2,006.42	2,046.12	2,348.98	2,631.53
(f) Other non-current assets	62.65	1,301.24	1,002.12	1,522.83
Total non-current assets	72,731.15	53,486.25	95,386.13	68,699.41
(2) Current assets				
(a) Inventories	13,054.42	10,780.40	18,223.40	18,926.31
(b) Financial assets				
(i) Trade receivables	8,200.99	14,537.71	17,502.00	25,394.77
(ii) Cash and cash equivalents	456.98	1,286.77	1,684.63	1,945.02
(iii) Other bank balances	41.59	53.79	41.59	53.79
(iv) Loans	4,400.00	4,715.00	4,400.00	4,715.00
(c) Current tax assets	283.50	1,087.18	465.58	2,210.08
(d) Other current assets	5,875.07	10,106.68	8,817.77	12,391.11
Total current assets	32,312.55	42,567.53	51,134.97	65,636.08
Total assets	1,05,043.70	96,053.78	1,46,521.10	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	66,378.28	61,800.23	73,699.10	70,634.03
Non-controlling			4,070.00	3,972.06
Total equity	70,536.31	65,918.26	81,927.13	78,724.12
Liabilities				
(1) Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	671.28	540.49	3,092.76	3,513.38
(ii) Lease liability	-	-	22.49	-
(iii) Other	601.58	896.31	7,244.25	2,662.49
(b) Deferred tax liabilities	2,564.16	2,875.63	4,038.59	4,272.82
(c) Provisions	-	-	83.40	72.96
Total non current liabilities	3,837.02	4,312.43	14,481.49	10,521.65
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	8,481.91	3,948.33	18,065.25	13,578.58
(ii) Trade payables				
(a) total outstanding of micro, small and medium	574.77	141.06	616.58	182.87
(b) total outstanding other than micro, small and	11,728.76	8,476.02	19,167.80	15,297.60
(iii) Lease liability	-	-	1.91	-
(iii) Other financial liabilities	3,904.46	1,788.77	5,222.68	4,073.34
(b) Other current liabilities	5,522.90	11,182.82	6,021.31	11,429.05
(c) Provisions	457.57	286.09	1,016.95	528.28
Total current liabilities	30,670.37	25,823.09	50,112.48	45,089.72
Total equity and liabilities	1,05,043.70	96,053.78	1,46,521.10	1,34,335.49
	-	-	-	-

Date: 30.05.2026
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
NOTE TO THE CONSOLIDATED FINANCIAL RESULTS

- 1 The Audited Consolidated financial results for the year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2026.
- 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 The renewal process for the manufacturing licence at the Bhopal plant, pursuant to the order of the Madhya Pradesh High Court, is currently underway.
The Management does not anticipate any material adverse impact on the Group's long-term operations. Accordingly, no material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern, and the consolidated financial results have been prepared on a going concern basis.
- 5 The figures for the quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2026 and the unaudited year to date figures upto 31st December, 2025.
- 6 Previous period figures have been regrouped and/or reclassified, wherever necessary.
- 7 Shareholders are requested to intimate change of address, if any.
- 8 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: 30.05.2026
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548



CIN : L74899DL1993PLC052787

SOM DISTILLERIES AND BREWERIES LIMITED

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 : sldtd@bsnl.in, somdistilleries@rediffmail.com, Web : www.somindia.com

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

SDBL/BSE/NSE/2026

30.05.2026

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. cmlist@nse.co.in Security ID: SDBL	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com Security ID: 507514
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**SUBJECT: DECLARATION FOR THE AUDIT REPORT WITH UN-MODIFIED OPINION
ON ANNUAL AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
31ST MARCH, 2026**

Dear Sir/Madam,

This is with reference to the regulations 33(3)(d) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended thereof from time to time with respect to the same, we hereby declare that the statutory auditor of our company, M/s AKB Jain & Co. Chartered Accountants, Bhopal (Firm Registration No. 003904C) has issued the Audit Report with unmodified opinion on the Annual Audited Financial statements (standalone & consolidated) of the Company for the financial year ended March 31, 2026.

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

Thanks & Regards,

For Som Distilleries & Breweries Limited

Nakul Kam Sethi
Executive Director
DIN: 06512548

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

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

Investor Grievance E-mail : compliance@somindia.com