



AKB JAIN & CO

Chartered Accountants

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

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

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,

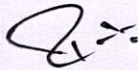
1. We have reviewed the accompanying statement of unaudited standalone financial results of **SOM DISTILLRIES & BREWERIES LIMITED** (the "Company") for the quarter ended **30th June, 2026** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indiaand in compliance with regulation 33 of the listing regulations. The statement has been approved by thecompany's board of directors. Our responsibility is to express a conclusion on the statement based onour 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.
5. 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 conclusion is not modified in respect of this matter.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 26435066ZRRESS4481

Place: Bhopal
Date: 11.08.2026

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 ENDED 30th JUNE 2026

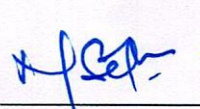
(Rs. in Lakh)				
Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Income				
I Revenue from operations (Including State Excise Duties)	3,892.68	4,801.96	41,763.81	82,822.04
II Other Income	704.97	1,263.46	2.07	2,195.31
III Total Income	4,597.65	6,065.42	41,765.88	85,017.35
Expenses				
a Cost of Materials Consumed	29.07	4,440.64	19,386.03	44,478.42
b Purchases of stock-in-trade	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	2,537.14	(255.63)	3,468.90	435.87
d State Excise Duties	13.35	1,207.21	5,659.15	13,842.79
e Employee Benefits Expenses	534.00	750.28	510.20	2,346.70
f Finance Costs	203.39	339.68	223.66	988.62
g Depreciation and Amortisations	376.85	345.86	422.58	1,491.97
h Other Expenses	673.05	3,140.62	6,826.16	16,829.37
IV Total Expenses	4,366.85	9,968.66	36,496.68	80,413.74
V Profit/(Loss) before exceptional items and tax (III-IV)	230.80	(3,903.24)	5,269.20	4,603.61
VI Exceptional Items	-	1,186.62	-	1,186.62
VII Profit/(Loss) before tax (V-VI)	230.80	(5,089.86)	5,269.20	3,416.99
VIII Tax Expense	78.76	(1,358.71)	1,486.38	1,018.02
IX Profit/(Loss) for the Period (VII-VIII)	152.04	(3,731.15)	3,782.82	2,398.97
X Other Comprehensive Income	-	(20.92)	-	(20.92)
XI Total Comprehensive income for the Period (IX+X)	152.04	(3,752.07)	3,782.82	2,378.05
XII Earnings Per Equity Share (Face Value of Rs. 2/- each)				
1 Basic (in Rs.)	0.07	(1.80)	1.82	1.14
2 Diluted (in Rs.)	0.07	(1.80)	1.82	1.14

NOTE:-

- 1 Unaudited financial results for the quarter ended 30th June 2026 reviewed by the audit committee were taken on record at the board meeting held on 11th August, 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 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.
- 7 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: 11.08.2026
Place: Bhopal




Nakul K Sethi
(Wholtime Director)
DIN- 06512548



AKB JAIN & CO

Chartered Accountants

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

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

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 June, 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").
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.



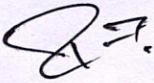
4. The statement includes the results of the holding company and its following subsidiaries:

- (i) WOODPECKER DISTILLERIES & BREWERIES PRIVATE LIMITED
- (ii) SOM DISTILLERIES AND BREWERIES ODISHA PRIVATE LIMITED
- (iii) WOODPECKER GREENAGRI NUTRIENTS 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.
6. 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, 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 conclusion is not modified in respect of this matter.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M.No:435066



UDIN: 26435066HCMSDN2065

Place: Bhopal
Date: 11.08.2026

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 ENDED 30th JUNE 2026

(Rs. in Lakh)

	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Previous year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
	Income				
I	Revenue from operations (Including State Excise Duties)	60,919.26	45,820.91	88,454.63	2,30,166.65
II	Other Income	22.68	134.75	169.86	412.93
III	Total Income	60,941.94	45,955.66	88,624.49	2,30,579.58
	Expenses				
a	Cost of Materials Consumed	16,181.07	14,474.75	31,166.87	80,351.57
b	Purchases of stock-in-trade	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	3,101.83	512.62	2,835.98	786.72
d	State Excise Duties	34,055.87	27,740.09	35,617.12	1,07,234.93
e	Employee Benefits Expenses	1,288.46	1,618.34	1,179.72	5,169.79
f	Finance Costs	450.57	763.32	494.28	2,198.10
g	Depreciation and Amortisations	853.08	828.14	872.75	3,334.97
h	Other Expenses	4,796.26	5,891.72	10,619.46	28,052.52
IV	Total Expenses	60,727.14	51,828.98	82,786.18	2,27,128.60
V	Profit/(Loss) before exceptional items and tax (III-IV)	214.80	(5,873.32)	5,838.31	3,450.98
VI	Exceptional Items	-	1,186.62	-	1,186.62
VII	Profit/(Loss) before tax (V-VI)	214.80	(7,059.94)	5,838.31	2,264.36
VIII	Tax Expense	58.77	(1,390.76)	1,632.16	1,228.59
IX	Profit/(Loss) for the Period (VII-VIII)	156.03	(5,669.18)	4,206.15	1,035.77
X	Other Comprehensive Income	-	(26.62)	-	(26.62)
XI	Total Comprehensive income for the Period (IX+X)	156.03	(5,695.80)	4,206.15	1,009.15
XII	Total Comprehensive income for the Period attributable to:				
	a) Owners of the Company	45.92	(5,574.54)	4,120.41	911.21
	b) Non-controlling interest	110.11	(121.26)	85.74	97.94
XIII	Earnings Per Equity Share (Face Value of Rs. 2/- each)				
1	Basic (in Rs.)	0.08	(2.75)	2.02	0.49
2	Diluted (in Rs.)	0.08	(2.75)	2.03	0.49

NOTE:-

- 1 Unaudited financial results for the quarter ended 30th June 2026 reviewed by the audit committee were taken on record at the board meeting held on 11th August, 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 extend 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 Previous period figures have been regrouped and or reclassified, wherever necessary.
- 6 Shareholders are requested to intimate change of address, if any.
- 7 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: 11.08.2026
Place: Bhopal



Nakul K Sethi
(Wholtime Director)
DIN- 06512548