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)

SDBL/BSE/NSE/2026-27 **Date- 13.11.2026**

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**, 25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com Security ID: 507514

Ref:- Regulation 30, 33 and other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

SUB: Outcome of Board Meeting held on Friday 13th November, 2026.

This is to inform you that the Board of Directors of the Company at its meeting held on **Friday 13th November, 2026**, inter alia, has considered and approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30th September, 2026 along with the Limited Review Report from Statutory Auditors for the corresponding period.

An extract of the aforesaid Un-Audited Financial Results are enclosed herewith and will be published in the newspapers, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The same shall be available on the website of the stock exchanges where equity shares of the Company are listed i.e., www.bseindia.com and www.nseindia.com and also being uploaded on the website of the Company viz., www.somindia.com.

The aforesaid meeting of the Board of Directors was commenced at 3.30 p.m. and concluded at 5.30 p.m. Kindly take the same on your records and oblige.

For Som Distilleries and Breweries Limited

JITENDRA PARIHAR
Digitally signed by JITENDRA PARIHAR
Date: 2026.11.13 18:12:52 +05'30'

Jitendra Parihar
Company Secretary & Compliance Officer
Mem No. – A40734
Encl. aa

AKB JAIN & CO
Chartered Accountants
E2/162, 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 September, 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 the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34")"Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued 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.

A.K.B. JAIN & CO. BHOPAL FRN-003904C CHARTERED ACCOUNTANTS

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

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066

UDIN: 26435066SBNMHT1398

Place: Bhopal
Date: 13.11.2026

AKB JAIN & CO
Chartered Accountants
E2/162, 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 September, 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 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") specifiedunder 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: 26435066CFUDTO7648

Place: Bhopal
Date: 13.11.2026

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 AND HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakh)

	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations (Including State Excise Duties)	48.41	3,892.68	20,656.51	3,941.09	62,420.32	82,822.04
II	Other Income	622.09	704.97	623.56	1,327.06	625.63	2,195.31
III	**Total Income**	**670.50**	**4,597.65**	**21,280.07**	**5,268.15**	**63,045.95**	**85,017.35**
	Expenses						
a	Cost of Materials Consumed	7.48	29.07	9,622.78	36.55	29,008.81	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	17.96	2,537.14	3,486.86	435.87
d	State Excise Duties	12.50	13.35	4,273.71	25.85	9,932.86	13,842.79
e	Employee Benefits Expenses	474.83	534.00	528.22	1,008.83	1,038.42	2,346.70
f	Finance Costs	195.34	203.39	237.34	398.73	461.00	988.62
g	Depreciation and Amortisations	380.97	376.85	360.47	757.82	783.05	1,491.97
h	Other Expenses	956.18	673.05	3,980.10	1,629.23	10,806.26	16,829.37
IV	**Total Expenses**	**2,027.30**	**4,366.85**	**19,020.58**	**6,394.15**	**55,517.26**	**80,413.74**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**(1,356.80)**	**230.80**	**2,259.49**	**(1,126.00)**	**7,528.69**	**4,603.61**
VI	Exceptional Items	-	-	-	-	-	1,186.62
VII	**Profit/(Loss) before tax (V-VI)**	**(1,356.80)**	**230.80**	**2,259.49**	**(1,126.00)**	**7,528.69**	**3,416.99**
VIII	Tax Expense	(474.58)	78.76	659.65	(395.82)	2,146.03	1,018.02
IX	**Profit/(Loss) for the Period (VII-VIII)**	**(882.22)**	**152.04**	**1,599.84**	**(730.18)**	**5,382.66**	**2,398.97**
X	Other Comprehensive Income	-	-	-	-	-	(20.92)
XI	**Total Comprehensive income for the Period (IX+X)**	**(882.22)**	**152.04**	**1,599.84**	**(730.18)**	**5,382.66**	**2,378.05**
XII	**Earnings Per Equity Share (Face Value of Rs. 2/- each)**						
1	Basic (in Rs.)	(0.42)	0.07	0.77	(0.35)	2.59	1.14
2	Diluted (in Rs.)	(0.42)	0.07	0.77	(0.35)	2.59	1.14

Date: 13.11.2026
Place: Bhopal

A.K.B. JAIN & CO. BHOPAL FRN-003904C CHARTERED ACCOUNTANTS

SOM DISTILLERIES & BREWERIES LTD. 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 2026

(Rs. in Lakh)

Particulars	6 Months ended 30.09.2026	Previous year ended 31.03.2026
A. Cash flow from operating activities:		
Net profit/ (loss) before tax	(1,126.00)	3,416.99
Adjustment for:		
Depreciation & amortisations	757.82	1,491.97
Interest expense	398.73	988.62
Profit on sale of property, plant and equipment	(4.82)	(5.66)
Operating profit before working capital changes	25.73	5,891.92
Movements in working capital:		
Decrease/(increase) in inventories	173.41	(2,274.03)
Decrease/(increase) in trade receivables	1,350.18	6,336.72
Decrease/(increase) in short term loans	100.00	315.00
Decrease/(increase) in other current assets	(1,689.61)	4,231.61
Decrease/(increase) in current tax assets (net)	(132.81)	803.68
Increase/(decrease) in trade payables	(4,754.44)	3,686.44
Increase/(decrease) in other current financial liabilities	(208.94)	2,127.89
Increase/(decrease) in other current liabilities	(2,393.49)	(5,692.08)
Increase/(decrease) in short term provisions	(103.58)	171.48
Cash generated from operating activity before taxes	(7,633.55)	15,598.63
Direct tax paid	(7.04)	(1,318.25)
Net cash flow from operating activities	(7,640.59)	14,280.38
B. **Cash flow from investing activities:**		
Purchase of property, plant and equipment	(7.03)	(2,792.47)
Proceeds from sale of property, plant and equipment	28.03	747.87
Decrease/(increase) in investment	-	(4,999.74)
Decrease/(increase) in long term loans	8,312.69	(14,965.16)
Decrease/(increase) in non current assets	16.01	1,238.60
Decrease/(increase) in long term financial assets	31.82	39.70
Net cash flow from investing activities	8,381.52	(20,731.20)
C. **Cash flow from financing activities:**		
Borrowings (net)	(511.68)	4,664.38
Increase/(decrease) in other long term liabilities	51.70	(294.73)
Proceeds from preferential equity issue	-	2,240.00
Interest paid	(398.73)	(988.62)
Dividend paid	-	(12.20)
Net cash flow from financing activities	(858.71)	5,608.83
Net increase/(decrease) in cash and cash equivalents	(117.78)	(841.99)
Cash and cash equivalents at the beginning of the year	498.57	1,340.56
Cash and cash equivalents at the end of the year	**380.79**	**498.57**
Components of cash and cash equivalents		
Cash in hand	16.03	20.93
With Banks - in current account	11.03	87.81
With Banks - in deposit account	312.14	348.24
Other bank balances	41.59	41.59
Total Cash and cash equivalents	**380.79**	**498.57**

Date: 13.11.2026
Place: Bhopal

For K.B. JAIN & CO. BHOPAL FRN-003904C CHARTERED ACCOUNTANTS

SOM DISTILLERIES & BREWERIES LTD. 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 STANDALONE FINANCIAL RESULTS

1 The Unaudited Standalone financial results of the Company for the quarter/half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2026.

2 The Statement has been prepared in accordance with the Companies (Indian Acccounting 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 Subsequent to the reporting period, the operation of Company's Bhopal Plant has commenced upon grant of the manufacturing license.

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: 13.11.2026
Place: Bhopal

SOM DISTILLERIES & BREWERIES LTD. 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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakh)

	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	6 Months ended	Previous year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income** Revenue from operations (Including State Excise Duties)	42,582.18	60,919.26	47,636.17	1,03,501.44	1,36,090.80	2,30,166.65
II	Other Income	9.50	22.68	42.78	32.18	212.64	412.93
III	**Total Income**	**42,591.68**	**60,941.94**	**47,678.95**	**1,03,533.62**	**1,36,303.44**	**2,30,579.58**
	Expenses						
a	Cost of Materials Consumed	12,787.87	16,181.07	14,539.37	28,968.94	45,706.24	80,351.57
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(1,566.75)	3,101.83	1,376.60	1,535.08	4,212.58	786.72
d	State Excise Duties	24,000.86	34,055.87	20,677.32	58,056.73	56,294.44	1,07,234.93
e	Employee Benefits Expenses	1,375.21	1,288.46	1,200.70	2,663.67	2,380.42	5,169.79
f	Finance Costs	585.62	450.57	491.47	1,036.19	985.75	2,198.10
g	Depreciation and Amortisations	1,171.63	853.08	815.70	2,024.71	1,688.45	3,334.97
h	Other Expenses	4,221.45	4,796.26	5,832.99	9,017.71	16,452.45	28,052.52
IV	**Total Expenses**	**42,575.89**	**60,727.14**	**44,934.15**	**1,03,303.03**	**1,27,720.33**	**2,27,128.60**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**15.79**	**214.80**	**2,744.80**	**230.59**	**8,583.11**	**3,450.98**
VI	Exceptional Items	-	-	-	-	-	1,186.62
VII	**Profit/(Loss) before tax (V-VI)**	**15.79**	**214.80**	**2,744.80**	**230.59**	**8,583.11**	**2,264.36**
VIII	Tax Expense	1.60	58.77	794.47	60.37	2,426.63	1,228.59
IX	**Profit/(Loss) for the Period (VII-VIII)**	**14.19**	**156.03**	**1,950.33**	**170.22**	**6,156.48**	**1,035.77**
X	Other Comprehensive Income	-	-	-	-	-	(26.62)
XI	**Total Comprehensive income for the Period (IX+X)**	**14.19**	**156.03**	**1,950.33**	**170.22**	**6,156.48**	**1,009.15**
XII	**Total Comprehensive income for the Period attributable to:**						
	a) Owners of the Company	**(402.92)**	**45.92**	**1,904.84**	**(357.00)**	**6,025.25**	**911.21**
	b) Non-controlling interest	**417.11**	**110.11**	**45.49**	**527.22**	**131.23**	**97.94**
XIII	**Earnings Per Equity Share (Face Value of Rs. 2/- each)**						
1	Basic (in Rs.)	(0.19)	0.08	0.94	(0.17)	2.96	0.49
2	Diluted (in Rs.)	(0.19)	0.08	0.94	(0.17)	2.96	0.49

A.K.B. JAIN & CO. BHOPAL FRN-003904C CHARTERED ACCOUNTANTS

SOM DISTILLERIES & BREWERIES LTD. BHOPAL

Date: 13.11.2026
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

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakh)

	Particulars	6 Months ended 30.09.2026	Previous year ended 31.03.2026
A.	Cash flow from operating activities:		
	Net profit/ (loss) before tax	230.59	2,264.36
	Adjustment for:		
	Depreciation & amortisations	2,024.71	3,334.97
	Interest expense	1,036.19	2,198.10
	Profit on sale of fixed assets	(12.87)	(5.66)
	Operating profit before working capital changes	3,278.62	7,791.77
	Movements in working capital:		
	Decrease/(increase) in inventories	(1,252.05)	702.91
	Decrease/(increase) in trade receivables	(1,367.83)	7,892.78
	Decrease/(increase) in short term loans	100.00	315.00
	Decrease/(increase) in other current assets	(1,758.99)	3,573.35
	Decrease/(increase) in current tax assets (net)	(235.04)	1,744.50
	Increase/(decrease) in trade payables	(1,339.80)	2,303.94
	Increase/(decrease) in current Lease liability	-	1.91
	Increase/(decrease) in other current financial liabilities	1,240.20	1,161.54
	Increase/(decrease) in other current liabilities	(1,900.99)	(5,447.57)
	Increase/(decrease) in long term provisions	-	10.44
	Increase/(decrease) in short term provisions	(308.68)	488.66
	Cash generated from operating activity before taxes	(3,544.56)	20,539.23
	Direct tax paid	(686.05)	(1,449.61)
	Net cash flow from operating activities	(4,230.61)	19,089.62
B.	**Cash flow from investing activities:**		
	Purchase of property, plant and equipment	(3,557.89)	(31,566.54)
	Proceeds from sale of property, plant and equipment	58.03	746.98
	Decrease/(increase) in Investment	-	0.26
	Decrease/(increase) in non current assets	289.35	520.70
	Decrease/(increase) in long term financial assets	48.86	282.55
	Net cash flow from investing activities	(3,161.65)	(30,016.05)
C.	**Cash flow from financing activities:**		
	Borrowings (net)	9,976.67	4,066.05
	Increase/(decrease) in long term Lease liability	-	22.49
	Increase/(decrease) in other long term liabilities	(262.80)	6,581.74
	Proceeds from preferential equity issue	-	2,193.86
	Interest paid	(1,036.20)	(2,198.10)
	Dividend paid	-	(12.20)
	Net cash flow from financing activities	8,677.67	10,653.84
	Net increase/(decrease) in cash and cash equivalents	1,285.41	(272.59)
	Cash and cash equivalents at the beginning of the year	1,726.22	1,998.81
	Cash and cash equivalents at the end of the year	**3,011.63**	**1,726.22**
	Compenents of cash and cash equivalents		
	Cash in hand	806.56	631.89
	With Banks - in current account	1,031.13	127.20
	With Banks - in deposit account	1,132.35	925.54
	Other bank balances	41.59	41.59
	Total Cash and cash equivalents	**3,011.63**	**1,726.22**

Date: 13.11.2026
Place: Bhopal

M.K.B. JAIN & CO. BHOPAL

SOM DISTILLERIES & BREWERIES LTD. 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 2026

(Rs. in Lakh)

Particulars	Standalone		Consolidated	
	As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
ASSETS:				
(1) Non-current assets				
(a) Property, plant and equipment	25,069.72	25,847.66	88,563.55	64,495.88
(b) Capital work-in-progress	364.62	360.07	2,073.40	24,636.14
(c) Right-of-use asset	-	-	2,877.51	2,893.81
(d) Other intangible assets	8.57	9.19	8.57	9.19
(e) Financial assets				
(i) Investments	14,600.01	14,600.01	0.01	0.01
(ii) Loans	21,532.46	29,845.15	-	-
(iii) Other financial assets	1,974.60	2,006.42	2,300.12	2,348.98
(f) Other non-current assets	46.64	62.65	712.78	1,002.12
Total non-current assets	**63,596.62**	**72,731.15**	**96,535.94**	**95,386.13**
(2) Current assets				
(a) Inventories	12,881.01	13,054.42	19,475.45	18,223.40
(b) Financial assets				
(i) Trade receivables	6,850.81	8,200.99	18,869.83	17,502.00
(ii) Cash and cash equivalents	339.20	456.98	2,970.04	1,684.63
(iii) Other bank balances	41.59	41.59	41.59	41.59
(iv) Loans	4,300.00	4,400.00	4,300.00	4,400.00
(c) Current tax assets	416.31	283.50	700.62	465.58
(d) Other current assets	7,564.68	5,875.07	10,576.75	8,817.77
Total current assets	**32,393.60**	**32,312.55**	**56,934.28**	**51,134.97**
Total assets	**95,990.22**	**1,05,043.70**	**1,53,470.22**	**1,46,521.10**
EQUITY AND LIABILITIES:				
Equity				
Equity share capital	4,158.03	4,158.03	4,158.03	4,158.03
Other equity	65,648.10	66,378.28	73,342.09	73,699.10
Non-controlling			4,597.21	4,070.00
Total equity	**69,806.13**	**70,536.31**	**82,097.33**	**81,927.13**
Liabilities				
(1) Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	685.80	671.28	8,569.31	3,092.76
(ii) Lease liability	-	-	22.49	22.49
(iii) Other	653.28	601.58	8,981.43	9,244.22
(b) Deferred tax liabilities	2,161.31	2,564.16	3,412.92	4,038.59
(c) Provisions	-	-	83.40	83.40
Total non current liabilities	**3,500.39**	**3,837.02**	**21,069.55**	**16,481.46**
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	7,955.71	8,481.92	22,565.37	18,065.25
(ii) Trade payables	7,549.08	12,303.52	16,444.61	17,784.41
(iii) Lease liability	-	-	1.91	1.91
(iii) Other financial liabilities	3,695.52	3,904.46	6,462.87	5,222.68
(b) Other current liabilities	3,129.40	5,522.90	4,120.32	6,021.31
(c) Provisions	353.99	457.57	708.26	1,016.95
Total current liabilities	**22,683.70**	**30,670.37**	**50,303.34**	**48,112.51**
Total equity and liabilities	**95,990.22**	**1,05,043.70**	**1,53,470.22**	**1,46,521.10**
	-	-	-	-

Date: 13.11.2026
Place: Bhopal

A.K.B. JAIN & CO. BHOPAL FRN-003904C CHARTERED ACCOUNTANTS

SOM DISTILLERIES & BREWERIES LTD. 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 Unaudited Consolidated financial results for the quarter/half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2026.

2 The Statement has been prepared in accordance with the Companies (Indian Acccounting 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 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 Subsequent to the reporting period, the operation of Company's Bhopal Plant has commenced upon grant of the manufacturing license.

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.

SOM DISTILLERIES & BREWERIES LTD. BHOPAL

Date: 13.11.2026
Place: Bhopal

Nakul K Sethi
(Wholetime Director)
DIN- 06512548