

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

10.02.2026

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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SUB: OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS OF COMPANY HELD TODAY I.E. FEBRUARY 10, 2026

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 Tuesday, February 10, 2026 at 16:00 P.M. and concluded at 18:30 P.M. at Corporate Office of the Company. The following matters were considered:

S.NO.	SBJECT
1	APPROVAL OF Q3 AND 9 MONTHS FY (2025-26) RESULTS: The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 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.
2	OMNIBUS APPROVAL - The Board considered and approved the Omnibus approval of certain Related Party Transactions in the nature of ordinary course of business and at arm's length basis.

The above information is also available on the Company's website i.e. www.somindia.com.

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CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



This is for your information and records please.

For Som Distilleries and Breweries Limited

OM

PRAKASH
SINGH

Digitally signed
by OM PRAKASH
SINGH
Date: 2026.02.10
18:34:59 +05'30'

Om Prakash Singh

Company Secretary & Compliance Officer

Encl. aa

SOM

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 **31st December, 2025** and the year to date from **1st April 2025 to 31st December 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 there cognition 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:26435066LIQDQQ5556

Place: Bhopal
Date: 10.02.2026

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 NINE MONTHS ENDED 31st DECEMBER 2025

(Rs. in Lakh)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations (Including State Excise Duties)	15,599.76	20,656.51	18,101.44	78,020.08	76,219.57	97,101.17
II Other Income	306.22	623.56	3.74	931.85	18.95	72.44
III Total Income	15,905.98	21,280.07	18,105.18	78,951.93	76,238.52	97,173.61
Expenses						
a Cost of Materials Consumed	11,028.97	9,622.78	10,422.84	40,037.78	37,816.49	51,733.41
b Purchases of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(2,795.36)	17.96	(1,041.57)	691.50	703.40	(1,342.69)
d State Excise Duties	2,702.72	4,273.71	2,647.64	12,635.58	15,380.76	17,731.21
e Employee Benefits Expenses	558.00	528.22	527.41	1,596.42	1,526.41	2,118.85
f Finance Costs	187.94	237.34	55.98	648.94	329.71	465.33
g Depreciation and Amortisations	363.06	360.47	317.10	1,146.11	944.90	1,250.86
h Other Expenses	2,882.49	3,980.10	3,760.23	13,688.75	13,687.90	17,258.94
IV Total Expenses	14,927.82	19,020.58	16,689.63	70,445.08	70,389.57	89,215.91
V Profit/(Loss) before exceptional items and tax (III-IV)	978.16	2,259.49	1,415.55	8,506.85	5,848.95	7,957.70
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	978.16	2,259.49	1,415.55	8,506.85	5,848.95	7,957.70
VIII Tax Expense	230.70	659.65	383.68	2,376.73	1,674.62	2,185.23
IX Profit/(Loss) for the Period (VII-VIII)	747.46	1,599.84	1,031.87	6,130.12	4,174.33	5,772.47
X Other Comprehensive Income	-	-	-	-	-	(28.55)
XI Total Comprehensive income for the Period (IX+X)	747.46	1,599.84	1,031.87	6,130.12	4,174.33	5,743.92
XII Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1 Basic (in Rs.)	0.36	0.77	0.53	2.95	2.14	2.92
2 Diluted (in Rs.)	0.36	0.77	0.53	2.95	2.14	2.92

NOTE:-

- Unaudited financial results for the quarter/nine months year ended 31st December 2025 reviewed by the audit committee were taken on record at the board meeting held on 10th February, 2026.
- 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.
- 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".
- Previous period figures have been regrouped and or reclassified, wherever necessary.
- Shareholders are requested to intimate change of address, if any.
- 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: 10.02.2026
Place: Bhopal



Nakul K Sethi
(Wholetime Director)
DIN- 06512548

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 **31st December, 2025** and year to date from **1st April 2025 to 31st December, 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 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.

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) WOOPECKER 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.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M.No:435066



UDIN:26435066ITDEWW7379

Place: Bhopal
Date: 10.02.2026

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 AND NINE MONTHS ENDED 31st DECEMBER 2025**

Particulars		(Rs. in Lakh)					
		3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	9 Months ended	Previous year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income							
I	Revenue from operations (Including State Excise Duties)	48,254.94	47,636.17	56,195.99	1,84,345.74	2,14,797.65	2,83,072.98
II	Other Income	368.23	42.78	156.41	580.87	345.21	450.21
III	Total Income	48,623.17	47,678.95	56,352.40	1,84,926.61	2,15,142.86	2,83,523.19
Expenses							
a	Cost of Materials Consumed	20,170.58	14,539.37	20,677.90	65,876.82	70,352.31	94,233.72
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(3,938.48)	1,376.60	(1,465.38)	274.10	441.48	(1,652.98)
d	State Excise Duties	23,200.40	20,677.32	26,083.52	79,494.84	1,04,404.54	1,38,782.70
e	Employee Benefits Expenses	1,171.03	1,200.70	1,209.65	3,551.45	3,383.46	4,692.11
f	Finance Costs	751.72	491.47	189.20	1,737.47	762.84	1,105.93
g	Depreciation and Amortisations	818.38	815.70	681.99	2,506.83	1,905.65	2,596.61
h	Other Expenses	5,708.35	5,832.99	6,059.78	22,160.80	22,771.38	29,397.21
IV	Total Expenses	47,881.98	44,934.15	53,436.66	1,75,602.31	2,04,021.66	2,69,155.30
V	Profit/(Loss) before exceptional items and tax (III-IV)	741.19	2,744.80	2,915.74	9,324.30	11,121.20	14,367.89
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	741.19	2,744.80	2,915.74	9,324.30	11,121.20	14,367.89
VIII	Tax Expense	192.72	794.47	764.43	2,619.35	3,045.00	3,918.26
IX	Profit/(Loss) for the Period (VII-VIII)	548.47	1,950.33	2,151.31	6,704.95	8,076.20	10,449.63
X	Other Comprehensive Income	-	-	-	-	-	(40.86)
XI	Total Comprehensive income for the Period (IX+X)	548.47	1,950.33	2,151.31	6,704.95	8,076.20	10,408.77
XII	Total Comprehensive income for the Period attributable to:						
	a) Owners of the Company	460.50	1,904.84	1,919.75	6,485.75	7,321.52	9,553.87
	b) Non-controlling interest	87.97	45.49	231.56	219.20	754.68	854.90
XIII	Earnings Per Equity Share (Face Value of Rs. 2/- each) (refer note no. 4)						
1	Basic (in Rs.)	0.26	0.94	1.10	3.23	4.14	5.28
2	Diluted (in Rs.)	0.26	0.94	1.10	3.23	4.13	5.28

NOTE:-

- 1 Unaudited financial results for the quarter/nine months ended 31st December 2025 reviewed by the audit committee were taken on record at the board meeting held on 10th February, 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 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: 10.02.2026
Place: Bhopal



Nakul K Sethi
(Wholtime Director)
DIN- 06512548