SOM GROUP OF COMPANIES

SOM DISTILLERIES & BREWERIES LTD.

Corporate Office : 23, Zone-II, Maharana Pratap Nagar, Bhopal-462 011 (M.P.) Tel. : +91-755-4278827, 4271271 Fax : +91-755-2557470
E-mail : info@somindia.in, sdltd@bsnl.in, somdistilleries@rediffmail.com, **Web** : www.somindia.in **Work :** Village Rojrachak, Distt. Raisen (M.P.) Ph.: (07480) 266244-5
CIN no: L74899DL1993PLC052787

DATE: 27.05.2019

1. Bombay Stock Exchange Ltd.
   Floor 25, P.J. Towers
   Dalal Street Mumbai-400001

2. National Stock Exchange of India Limited
   Exchange Plaza, Bandra Kurla Complex, Bandra(E),
   Mumbai-400051

SUBJECT: Quarterly Financial results for quarter ended 31.03.2019. Regulation 33 of SEBI .

Sir,

Kindly take note that at a meeting of the Board of Directors of this company held on Monday the 27.05.2019 at 17.00 hours, unaudited financial results and unaudited consolidated financial results for the quarter/year ended 31.03.2019 were approved. Information in the form as per Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI dated 30.11.2015, is attached along with limited review by auditors of the Company.

2. At the aforesaid meeting held on 27.5.2019, following agenda items were also approved:

i) The Board accepted the resignation of Shri Surjeet Lal as Director.

ii) Shri Ashok Kumar Juneja was appointed an Independent Director on the Board of Directors of the Company Ashok Kumar Juneja is a M.COM., L.L.B., FCS, ACMA, DBF, and ADICA. He is a Advocate and Insolvancy Professional at Delhi with more than 40 Year of experience in Corporate laws including appearance at Supreme Court, High Courts, NCLT, NCLAT, DRT etc. He 64 year old (born on 14.02.1955)."

iii) Shri Mahesh Kumar Batra was appointed as a Director on the Board of Directors of the Company. Shri Batra is a graduate with about 40 year experience in industrial and commercial establishments including marketing and management."

iv) The Board recommended declaration of dividend of 15% i.e. Rs. 1.50 per share of Rs. 10 on all the 3,24,93,869 equity shares of the company as on 31.03.2019 for the year 2018-19, proportionate to the period of holding and payable to the holders of such

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shares on the date of the 26th Annual General Meeting to be held by end of September, 2019.

v) The Committees of the Board were reconstituted and the Board passed the following resolution:

"In view of the changes in the constitution of Board of Directors of the Company and in modification of the earlier Board resolutions, the Board re-constituted the Committees of the Board as given below :-

S.No.	NAME OF THE COMMITTEE	MEMBERS OF THE COMMITTEE			
1.	AUDIT COMMITTEE	Shri D.N. Singh, **Chairman**	-	Shri Nakul Kam Sethi	Ms Nishi Arora,
2	STAKEHOLDERS RELATIONSHIP COMMITTEE	Shri D.N. Singh, **Chairman**	--	Shri Nakul Kam Sethi	--
3	RISK MANAGEMENT COMMITTEE	--	----	Shri Nakul Kam Sethi, **Chairman**	Ms Nishi Arora,
4	NOMINATION AND REMUNERATION COMMITTEE	Shri D.N.Singh, **Chairman**	Shri S.P.Arora	--	Ms Nishi Arora,
5	CORPORATE SOCIAL RESPONSIBILITY COMMITTEE	Shri D.N. Singh, **Chairman**	--	Shri Nakul Kam Sethi,	Ms. Nishi Arora,

The terms and conditions and responsibilities of the respective Committees shall remain unchanged as in the earlier resolutions and as per provisions of the Companies Act, 2013 and rules made there under."

vi) The Board passed the following resolution:

*"**RESOLVED THAT** the Board of Directors hereby establishes an Executive, legal and Borrowing Committee consisting of 3 Directors with the following powers and duties:*

1. *To Authorize persons to act on behalf of the company for availing credit facilities from lenders*

SOM DISTILLERIES & BREWERIES LIMITED ★ BHOPAL

2. *To open / close Bank Accounts or make any alterations in the Authorized Signatories*
3. *To grant loans or give guarantee or provide security in respect of loans*
4. *to Authorize persons to attend legal proceedings on behalf of the company and act accordingly.*
5. *Any other matters relating to different departments of the company which board may deem fit.*

RESOLVED FURTHER THAT *such Committee shall consist of the following persons: -*

Mr. Nakul Sethi , Chairman of the Committee
Mr. D.N. Singh, Member of the Committee
Ms. Nishi Arora, Member of the Committee

RESOLVED FURTHER THAT *the Committee is hereby authorized to do and perform such acts, including execution of documents and certificates, passing of resolutions as such committee shall deem necessary or advisable, to carry out the purposes and intent of the foregoing resolutions.*

RESOLVED FURTHER THAT *any actions taken by such officers prior to the date of the foregoing resolutions adopted hereby that are within the authority conferred thereby are hereby ratified, confirmed and approved as the acts and deeds of this company."*

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Thanking You,

Yours faithfully,

For Som Distilleries & Breweries Limited

Nakul Sethi
Director

SOM DISTILLERIES & BREWERIES LIMITED ★ BHOPAL

R.N. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
6, NEW MARKET (1ST FLOOR) T.T. NAGAR, BHOPAL 462003
Tel. 0755-2559350
E-mail: rn_gupta_ca@yahoo.com

Auditor's Report on Quarterly / Yearly Financial Results of Som Distilleries & Breweries Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements Regulation, 2015)

To
The Board of Directors
Som Distilleries & Breweries Limited

We have audited the Quarterly/Yearly financial results of **Som Distilleries & Breweries Limited** ('the Company') for the Quarter/Year ending March 31, 2019 , attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. These Quarterly/Yearly financial results has been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement and principles laid down in Accounting Standard for interim Financial Reporting (AS) 25, Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount disclosed as financial result. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these Quarterly/Yearly financial results:

(i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the Quarter/Year ended March 31, 2019.

For **R.N. GUPTA & ASSOCIATES,**
Chartered Accountants
Firm's Registration No. 001419C

Dated: May 27, 2019
Place: Bhopal

R.N. GUPTA & ASSOCIATES Chartered Accountants BHOPAL

(R.N. Gupta)
Membership No. 070590

audit report.jpg

SOM DISTILLERIES & BREWERIES LTD
23, Zone - II, M.P. Nagar, Bhopal - 462011 India.
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STATEMENT OF STANDALONE RESULTS FOR THE QUARTER/YEAR ENDED

(Rs. In Lacs)

		Quarter ended			Year Ended	
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Current year ended	Previous year ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Unaudited	Audited	Audited
I	Revenue from operations (Incl State Excise Duties)	10,681.71	8,156.48	11,806.65	40,790.46	42,851.12
II	Other Income	127.44	44.67	137.68	296.11	190.05
III	Total Income (I+II)	10,809.15	8,201.14	11,944.33	41,086.57	43,041.17
2	Expenses					
a	Cost of Materials Consumed	5,153.70	3,071.31	5,209.25	17,145.57	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	53.62	(362.93)	(43.77)	(585.11)	272.62
c	State Excise Duties	2,113.12	1,939.64	1,672.86	8,555.25	7,789.42
d	Employee Benefits Expenses	333.71	188.00	243.60	862.68	710.55
e	Finance Costs	222.84	208.63	211.33	787.25	878.03
f	Depreciation and Amortisations	115.35	122.90	127.62	469.78	425.77
g	Other Expenses	2,691.34	2,441.33	3,043.93	10,651.04	11,631.33
	Total Expenses (IV)	10,683.68	7,608.89	10,464.82	37,886.45	38,297.64
V	Profit/(Loss) before exceptional items and tax (III-IV)	125.47	592.25	1,479.52	3,200.12	4,743.53
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	125.47	592.25	1,479.52	3,200.12	4,743.53
VIII	Tax Expense	74.71	205.09	846.27	1,186.56	2,219.20
IX	Profit/(Loss) for the Period (VII-VIII)	50.76	387.16	633.25	2,013.57	2,524.33
X	Other Comprehensive Income	12.65	-	3.05	12.65	3.05
XI	Total Comprehensive income for the Period (IX-X)	38.11	387.16	630.20	2,000.91	2,521.28
XII	Earnings Per Equity Share (Face Value of Rs. 10 each)					
1	Basic (in Rs.)	0.12	1.24	2.29	6.16	9.16
2	Diluted (in Rs.)	0.12	1.24	2.29	6.16	9.16

NOTES :-

1 Audited financial results for the quarter/year ended 31st March 2019 reviewed by the audit committee were taken on record at the board meeting held on 27th May, 2019.
2 Som Distilleries & Breweries Odisha Pvt Ltd. has become wholly owned subsidiary of the company from 26.03.2019
3 Previous period figures have been regrouped and or reclassified, wherever necessary.
4 Shareholders are requested to intimate change of address, if any.

Regd. Office:- 1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi (India)
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R.N. GUPTA & ASSOCIATES Chartered Accountants BHOPAL

J.K. Arora
Chairman & Managing Director

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STATEMENT OF CONSOLIDATED RESULTS FOR THE QUARTER/YEAR ENDED

(Rs. In Lacs)

		Quarter ended			Year Ended	
		3 Months ended	Preceding 3 Months ended	Corresp. 3 Months ended in the previous year	Current year ended	Previous year ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Unaudited	Audited	Audited
I	Revenue from operations (Incl State Excise Duties)	42,259.77	13,012.13	11,806.65	55,271.90	42,851.12
II	Other Income	301.90	44.67	137.68	346.56	190.05
III	**Total Income (I+II)**	**42,561.67**	**13,056.80**	**11,944.33**	**55,618.46**	**43,041.17**
2	**Expenses**					
a	Cost of Materials Consumed	17,055.84	4,567.37	5,209.25	21,623.21	16,590.01
b	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(997.00)	(721.46)	(43.77)	(1,718.46)	272.62
c	State Excise Duties	11,434.96	4,510.24	1,672.86	15,945.20	7,789.42
d	Employee Benefits Expenses	1,021.08	286.99	243.60	1,308.07	710.55
e	Finance Costs	906.98	335.46	211.33	1,242.44	878.03
f	Depreciation and Amortisations	637.28	238.73	127.62	876.01	425.77
g	Other Expenses	9,984.07	3,197.16	3,043.93	13,181.23	11,631.33
	Total Expenses (IV)	**40,043.21**	**12,414.49**	**10,464.82**	**52,457.70**	**38,297.64**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**2,518.46**	**642.31**	**1,479.52**	**3,160.76**	**4,743.53**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**2,518.46**	**642.31**	**1,479.52**	**3,160.76**	**4,743.53**
VIII	Tax Expense	981.46	205.09	846.27	1,186.56	2,219.20
IX	**Profit/(Loss) for the Period (VII-VIII)**	**1,536.99**	**437.21**	**633.25**	**1,974.21**	**2,524.33**
X	Other Comprehensive Income	12.65	-	3.05	12.65	3.05
XI	**Total Comprehensive income for the Period (IX-X)**	**1,524.34**	**437.21**	**630.20**	**1,961.55**	**2,521.28**
XII	**Earnings Per Equity Share (Face Value of Rs. 10 each)**					
1	Basic (in Rs.)	5.54	1.59	2.29	7.13	9.16
2	Diluted (in Rs.)	5.54	1.59	2.29	7.13	9.16

NOTES :-

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R.N. GUPTA & ASSOCIATES Chartered Accountants BHOPAL

J.K. Arora
Chairman & Managing Director

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Statement of Assets & Liabilities as at 31st March, 2019

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	As at 31.03.2019 Audited	As at 31.03.2018 Audited	As at 31.03.2019 Audited	As at 31.03.2018 Audited
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	6,556.70	6,831.86	20,591.28	7,685.67
(b) Capital work-in-progress	10,043.37	-	14,953.50	9,406.68
(c) Other intangible assets	94.99	112.87	94.99	112.87
(d) Financial assets				
(i) Investments	7,601.00	5,100.00	-	-
(iii) Loans	4,707.45	-	-	-
(ii) Other Financial Assets	1,404.89	1,350.19	1,556.39	1,350.19
(f) Other non current assets	-		240.60	-
(2) Current assets				-
(a) Inventories	6,410.18	2,576.51	9,534.90	2,863.55
(b) Financial assets				-
(i) Trade receivables	8,373.51	6,985.43	11,895.71	6,985.43
(ii) Cash and cash equivalents	2,205.97	2,447.56	2,466.34	2,557.91
(iii) Loans	2,484.33	3,406.23	33.25	44.46
(c) Other current assets	5,299.17	2,993.56	7,287.69	5,635.97
TOTAL ASSETS	**55,181.57**	**31,804.21**	**68,654.67**	**36,642.73**
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,249.39	2,752.24	3,249.39	2,752.24
(b) Other equity	27,859.00	13,352.91	27,819.64	13,352.91
Liabilities				
(1) Non-current liabilities				
(a) Financial liabilities				
(i)Borrowings	3,860.45	2,608.82	9,610.69	7,031.11
(ii) Other	304.23	238.68	342.23	238.68
(b) Deferred tax liabilities (Net)	1,226.28	1,220.13	1,226.28	1,220.13
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,781.38	463.55	5,265.75	463.55
(ii) Trade payables	4,645.94	2,901.97	6,352.80	2,901.97
(iii) Other financial liabilities	7,759.94	5,721.14	11,182.82	6,133.37
(b) Other current liabilities	1,788.37	1,138.92	1,898.46	1,142.92
(c) Provisions	58.53	55.08	58.53	55.08
(d) Current Tax Liabilities (Net)	1,648.07	1,350.77	1,648.07	1,350.77
TOTAL EQUITY AND LIABILITIES	**55,181.57**	**31,804.21**	**68,654.67**	**36,642.73**

NOTES :-

1 Audited financial results for the year ended 31st March 2019 reviewed by the audit committee were taken on record at the board meeting held on 27th May, 2019.
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