

ANNEXURE II

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

Som Distilleries and Breweries Limited (SDBL) was incorporated in 1993. Today, with a blend of experience led wisdom and youthful exuberance, SDBL operates with high standards of quality in the Alcobrew business, driven to create value for all our stakeholders. Our presence in multiple segments and price points of the value chain is clearly visible, with well-integrated operations aiding in ensuring quality and cost control.

In accordance with clause (f) of sub-regulation (2) of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (Listing Regulations). Your Company's Business Performance and Impacts are disclosed based on the 9 Principles of the 'National Guidelines on Responsible Business Conduct' (NGRBC).

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1993PLC052787
2	Name of the Listed Entity	Som Distilleries and Breweries Limited
3	Year of incorporation	1993
4	Registered office address	1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi – 110029
5	Corporate address	23, Zone II, Maharana Pratap Nagar, Bhopal- 462011 (Madhya Pradesh) India
6	E-mail	compliance@somindia.com
7	Telephone	0755-4271271, 4278827
8	Website	www.somindia.com
9	Financial year for which reporting is being done	April 01, 2022 – March 31, 2023
10	Name of the Stock Exchange(s) where shares are listed	(a) National Stock Exchange Limited and (b) BSE Limited
11	Paid-up Capital	Rs. 36,88,22,865.00
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri. Nakul Kam Sethi Executive Director (011-26169909) Email:(nksethi@somindia.in)
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The Report presented is on Consolidated Basis. The Report is made based on the data collected by the 3 SDBL owned plants and 5 offices.

II. PRODUCTS/SERVICES

14. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Business Activity Code	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	C1	Food, Beverages and tobacco products	100%

15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of beer	11031	91
2	Alcoholic Beverages, Indian Made Foreign Liquor, Extra Neutral Alcohol	11011	9

III. OPERATIONS

16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	3	5	8
International	0	0	0

17. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of States)	15 States and Union territories
International (No. of Countries)	14

b. What is the contribution of exports as a percentage of the total turnover of the entity? -0.61%

c. A brief on types of customers

SDBL Principal customers are intermediaries (such as a distributor, government Corporations like Canteen Store's Department, wholesaler's and direct retailers).

IV. EMPLOYEES

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	426	422	98.89	4	1.11
2.	Other than Permanent (E)	244	244	100	0	0

3.	Total employees (D + E)	670	666	99.40	4	0.60
WORKERS						
4.	Permanent (F)	50	48	96.00	2	4.00
5.	Other than Permanent (G)	895	575	64.25	320	35.75
6.	Total workers (F + G)	945	623	65.83	322	34.07

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil

3.	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil
WORKERS						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	Nil	Nil	Nil	Nil	Nil

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	4	0	0

20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2022-23 (Turnover rate in current FY)			FY2021-22 (Turnover rate in previous FY)			FY2020-21 (Turnover rate in the year prior to other previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.4	0	2.4	2.8	0	2.8	2.6	0	2.6
Permanent Workers	2.6	0	2.6	3.2	0	3.2	3.0	0	3.0

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Woodpecker Distilleries & Breweries Private Limited	Subsidiary	100%	Yes
2	Som Distilleries and Breweries Odisha Private Limited	Subsidiary	100%	Yes

VI. CSR DETAILS

22.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No):No

(ii) Turnover (in Lakhs) : 1,49,804.50

(iii) Net worth (in Lakhs): 37,536.94

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

24.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	(If Yes, then provide web-link for grievance redress policy)	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year			
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Not Applicable. SDBL is a listed entity and does not have any other investor type apart from Equity.								
Investors (other than shareholders)	Not Applicable. SDBL is a listed entity and does not have any other investor type apart from Equity.								

Shareholders	Yes	https://www.somindia.com/som-policies-codes.php	2	0	-	4	0	-
Employees and workers Customers	Yes	https://www.somindia.com/som-policies-codes.php	0	0	-	0	0	-
Value Chain Partners	Yes	https://www.somindia.com/som-policies-codes.php	0	0	-	0	0	-

25. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	R	Our Business is depended on weather conditions specially on supply side.	Our efforts have been towards minimizing the impact of this risk we have tried to brodbase the suppliers accros region in the country. We have also invested in digital platform to minimize this risk.	Negative
2.	Governance, Ethics and Transparency	O	Company ensures ethical and integral relation with all its stakeholders. Corpor ate Governance necessitates professionals to raise their competency and capability levels and upgrade systems and processes to meet the expectations in managing the enterprise and its resources effectively with the highest standards of ethics.	N.A.	Positive
3.	Sustainable Management	R	Our company uses water, agricultural produce as well as glass bottles which have a carbon footprint.	Ground water recharging and glass bottle recycling, we operate zero discharge breweries.	Positive
4.	Social Responsibility	O	We have created sustainable practices across all our breweries and operate zero discharge breweries. We employ local youth from nearby locations of our breweries. We engage with local suppliers and believe in Make in India.	N.A.	Positive
5.	Waste Management	R/O	To adopt sustainable management, it is important to adopt efficient and effective waste management practices	We operate zero discharge breweries as well as have effective effluent treatment plant to minimize the environmental impact.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, The Policies formulated are as per the principle and core values of NGRBCs								
b. Has the policy been approved by the Board? (Yes/No)	Yes, The Policy have been reviewed and approved by the Board								

c. Web Link of the Policies, if available	https://www.somindia.com/som-policies-codes.php
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes. Every department of SDBL has implemented the working of our policies. These are governed / monitored by the respective Departmental heads.
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. our Company's documentation (Agreements, Contracts, Purchase Orders) with our value chain partners (for both supply and services) contain compliance clauses Value chain partners are required to comply with our Business Code of Conduct prior to or on signing of the Agreement, understand the policies contained therein and agree to act in accordance with the standards and principles.
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusted) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SDBL is follows the policy /practice as issued by the Ministry of Corporate affairs under National Voluntray Guidelines,2011
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Society: Spirit of Progress is our 10-year ESG action plan to help create a more inclusive and sustainable world, building on the legacy of our founders to create a positive impact on our company, within our communities and for society. To lead our business through the next decade, we have set ourselves 15 goals which align with the United Nations' Sustainable Development Goals.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	SOM sustainability agenda includes reducing carbon emissions, sourcing raw materials sustainably, water stewardship, packaging sustainability, and promoting responsible drinking. SDBL promotes responsible drinking and aims to replenish 100% of the water it uses in water-stressed areas by 2024.
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to the Chairman's message in the Annual report page
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company is primarily responsible of trusteeship to protect and enhance shareholder value through strategic supervision. As trustees, the Board ensures that the Company has clear goals aligned to shareholder value and its growth, and in line with its Sustainability agenda.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Corporate Social Responsibility Committee (CSR Committee) of the Board is responsible for decision making on sustainability related issues. The CSR Committee has various responsibilities, including reviewing, overseeing and monitoring the Company's CSR matters.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors while formulating the policies for the Organisation as a whole take into consideration all the principles laid down under NGRBC guidelines. Additionally, the Business Code of Conduct of the Organisation is reviewed and modified at a regular interval. No Violation/ Deviation has been reported.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The company monitors all its regulatory compliance requirements through Chrchgate Partner, Our Investor Relationship Agency									Annually								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

The entity does not consider the Principles material to its business (Yes/No)	Not Applicable
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	
It is planned to be done in the next financial year (Yes/No)	
Any other reason (please specify)	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness Programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	SDBL has been committed itself in Spreading awareness and creating a learning environment through its familiarization program's for its Board of Directors at regular intervals		
Key Managerial Personnel	SDBL has been committed itself in Spreading awareness and creating a learning environment through its familiarization program's for its Board of Directors at regular intervals		
Employees other than BOD and KMPs	SDBL during the year has conducted various awareness programs and workshop on health & safety, skill development programme, Information on cyber security awareness, programmes on mental and physical well being.		
Workers	SDBL during the year has conducted various awareness programs and workshop on health & safety, skill development programme, Information on cyber security awareness, programmes on mental and physical well being.		

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	Nil				
Punishment					

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the company Code of Conduct is the key Guiding principle with relation to governance and ethical Structure of the organization.

These policies are similar across all the entities in the Group. All stakeholders of the Company- internal as well as external are expected to work within the framework of the aforesaid policies/principles. In the selection of its vendors and contractors, the Company ensures to identify and deal with those who can maintain and follow ethical standards. The Company further on a regular basis endeavor to reiterate awareness and also impart training on these values to its employees. The relevant stakeholders of the Company are also made aware of the said values from time to time

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption

	FY2022-23	FY2021-2022
Director	Nil	Nil
KMP		
Employee		
Worker		

6. Details of complaints with regard to conflict of interest:

	FY2022-23		FY2021-2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Not applicable			

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

None, as the case was unsubstantiated.

PRINCIPLE 2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, The company has always thrived to adopted practices that are sustainable in nature.

- b. If yes, what percentage of inputs were sourced sustainably?

The Company utilises its resources in an optimal and responsible manner ensuring sustainability through reduction, re-use, re-cycling and managing waste. Continuous efforts are on to improve energy efficiency in every sphere of Company's operations. Appropriate measures to check and prevent pollution are undertaken. The Company seeks to improve its environmental performance by adopting cleaner production methods, promotion of energy efficient and environmental friendly technologies. Suitable processes and systems are developed with contingency plans and processes that help in preventing, mitigating and controlling environmental damages caused due to the Company's operations.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

- **Plastics (including packaging):** SDBL is committed to collect and dispose off the Plastic waste so generated or Resale to approved recyclers
- **E-waste:** SDBL is committed to collect and disposed off the E- waste so generated or disposing to PCBs authorized vendor for recycling and safe disposal
- **Hazardous waste:** N.A.
- **Other waste:** Other waste such as glass, paper etc. is collected and disposed to authorized vendors

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same: Yes, the waste collection plan is in line with the Extended Producer Responsibility (EPR)

PRINCIPLE 3

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS ESSENTIAL INDICATORS

1. (a) Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	422	422	100	422	100	0	0	0	0	0	0
Female	4	4	100	4	100	0	0	0	0	0	0
Total	426	426	100	426	100	0	0	0	0	0	0
Other than Permanent Employees											
Male	244	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	244	0	0	0	0	0	0	0	0	0	0

- (b) Details of measures for the well-being of workers:

Category	% of worker covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	48	48	100	48	100	0	0	0	0	0	0
Female	2	2	100	2	100	0	0	0	0	0	0
Total	50	50	100	50	100	0	0	0	0	0	0
Other than Permanent Workers											
Male	575	0	0	0	0	0	0	0	0	0	0
Female	320	0	0	0	0	0	0	0	0	0	0
Total	695	0	0	0	0	0	0	0	0	0	0

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY2022-23 Current Financial Year			FY2021-22 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Not applicable, as the company doesn't have any differently abled employees and workers. However most the Establishments owned by the Company are accessible to the Differently-abled employees and workers.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the same is accessible in the following link <https://www.somindia.com/som-policies-codes.php>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to Work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief. Yes/No(If Yes, then give details of the mechanism in brief)

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has established a transparent & impartial complaint resolution process with the goal of addressing concerns as quickly as possible & in compliance with the law. There has been a Code of Conduct for Workers which provides ways for assessing, investigating & reporting of complaints.
Other than Permanent Workers	
Permanent Employees	For Employees, the Company has a vigil mechanism to deal with instance of fraud and mismanagement; if any. The Vigil Mechanism ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of Employees / Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The company doesn't have any Worker association(s) or Unions.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY2021-22 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employee										
-Male	666	486	72.97	486	72.97	558	362	64.87	362	64.87
-Female	4	3	75.00	3	75.00	4	4	100	4	100
TOTAL	670	489	72.98	489	72.98	562	366	65.12	366	65.12
WORKER										
-Male	623	451	72.39	451	72.39	497	335	67.40	335	67.40
-Female	322	247	76.71	247	76.71	260	191	73.46	191	73.46
TOTAL	945	698	73.86	698	73.86	757	526	69.48	526	69.48

9. Details of performance and career development reviews of employees and worker:

Category	FY2022-23 Current Financial Year			FY2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	422	422	100	392	392	100
Female	4	4	100	4	4	100
Total	426	426	100	396	396	100
Workers						

Male	48	48	100	40	40	100
Female	2	2	100	4	4	100
Total	50	50	100	44	44	100

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

SDBL has always focused upon World Class Health and Safety Culture in all our operations by creating a Dynamic Health and Safety Environment and Wellbeing culture through which the management supervises all the risk associated by the health and safety management system.

We comply with all health and safety laws and regulations prescribed by the Indian Government. Our occupational health and safety programs are managed at the regional and departmental level.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

SDBL has adopted the rigorous methods for this identification of work related risk which involves hazard identification, risk assessment and incident investigations as a process. We continually monitor health and safety parameters and analyze them as per the standard procedures. This allows us to not only identify but also mitigate the risk and avoid any kind of adverse situation for our employees. All the employees are encouraged to report work-related hazards and remove them from their workplace which could cause injury or ill health. We also train our employees regularly to identify, report unsafe conditions, near misses and investigate work-related incidents and assess the risks post corrective actions.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, we have robust systems of reporting work-related hazards through various mechanisms.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

No.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company provides training to its workers in area of firefighting, provide first aid training, all drivers are certified trainer and registered under IOC

13. Number of Complaints on the following made by employees and workers:

Category	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	90%
Working Conditions	90%

15. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

SOM has been placing Various safety protocols and hierarchy of controls are in place to mitigate hazards and ensure safety of workplace and its

team members Working conditions and other Furthermore, the Risk Identified are regularly Monitored and Suitable Corrective action is taken.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

SDBL identifies its stakeholder groups through Stakeholder Engagement process. As part of the process, we look at the external trends shaping our operating environment and how we can most effectively align our work with these trends and the sentiment of relevant stakeholders. Our key stakeholders include customers, investors, community, employees, suppliers & policy makers.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	NO	Investor meetings, earning calls	Quarterly	Performance growth prospects
Customers	NO	Direct meetings, website through trade bodies and other associations	Throughout the year	Development, customer feedback
Suppliers	NO	Supplier meetings	Throughout the year	Credit terms, quantity of supplies
Employees	NO	Direct meetings, emails, phone calls	Throughout the year	Role, remuneration, work culture
Community	NO	One-to-one meetings or conversations, Ongoing projects with small farmers, Community meetings	Throughout the year	Community development, employment, CSR
Government and Regulatory body	NO	One-to-one meetings or conversations, Ongoing partnerships, Emails	Throughout the year	Statutory Compliances, Licences, Tenders

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	426	287	67.37	396	299	75.51
Other permanent than	244	178	72.95	166	112	67.47
Total Employees	670	465	69.40	562	411	73.13
Workers						
Permanent	50	42	84.00	44	37	84.09
Other than permanent	895	690	77.09	713	512	71.81
Total Workers	945	732	77.46	757	549	72.52

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	426	0	0	426	100	396	0	0	396	100
Male	422	0	0	422	100	392	0	0	392	100
Female	4	0	0	4	100	4	0	0	4	100
Other than Permanent	244	0	0	244	100	166	0	0	166	100
Male	244	0	0	244	100	166	0	0	166	100

Female	0	-	0	0	0	0	0	0	0	0
Workers										
Permanent	50	0	0	50	100	44	0	0	44	100
Male	48	0	0	48	100	40	0	0	40	100
Female	2	0	0	2	100	4	0	0	4	100
Other than Permanent	895	0	0	895	100	713	0	0	713	100
Male	575	0	0	575	100	457	0	0	457	100
Female	320	0	0	320	100	256	0	0	256	100

3. Details of remuneration/salary/wages, in the following format:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	2	13.00 Lacs p.m.	0	
Key Managerial Personnel	4	3.90 Lacs p.m.	0	
Employees other than BoD and KMP	666	0.33 Lacs p.m.	4	0.34 Lacs p.m.
Permanent Workers	48	0.12 Lacs p.m.	2	0.10 Lacs p.m.

* The Board of Directors comprises remuneration paid to Key Managerial Personnel, Executive Director and Independent Directors and excludes Non-Executive Directors

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, we have an internal committee specifically for Human Rights Impacts.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has Internal Complaints Committee (ICC) with Ms. Anamma Bosco as (Presiding Officer), Mr. Nakul Sethi (Member), Mr. Rajesh Dubey (Member), Ms. Madhuri Goel a member from an NGO, to oversee the matter related to human rights.

6. Number of Complaints on the following made by employees and workers

Category	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company has Internal Complaints Committee (ICC) with Ms. Anamma Bosco as (Presiding Officer), Mr. Nakul Sethi (Member), Mr. Rajesh Dubey (Member), Ms. Madhuri Goel a member from an NGO, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All female employees are covered under the Policy. There was no complaint received from any employee during the FY 2022-23 and hence no complaint is outstanding as on March 31, 2023 for redressal.

8. Do human rights requirements form part of your business agreements and contracts?(Yes/No): No

9. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above

We have put extra emphasis during our training and awareness of labour rights, non-discrimination, harassment, and other areas pertaining to Human Rights.

Our Code of Conduct is applicable to all employees in the Company and any violation of the Code renders the person liable for disciplinary action. Employees can raise complaints / issues if any in accordance with our whistleblower policy.

We continue to focus on training and awareness of labour rights, non-discrimination, harassment, and other areas pertaining to Human Rights. We also conduct annual policy refresher trainings to all employees.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATOR

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Energy Consumption in Terra Joules (TJ)		
Total electricity consumption (A)	64.85	33.38
Total fuel consumption (B)	70.66	46.44
Energy consumption through other sources (C)	0.37	0.54
Total energy consumption (A+B+C)	135.88	80.36
Energy Intensity		
Energy intensity per crore rupee of turnover (Total energy consumption/ turnover in crore rupees) (MJ/Cr)	90625	122407
Energy intensity for litre of Beverage packed (MJ/L)	0.99	1.38
Energy intensity for litre of spirit distilled (MJ/L)	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable, as the Company does not fall in the category (as Designated Consumer) of industries mandated under PAT scheme

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	174019.65	71390.20
(ii) Groundwater	304646.60	144534.00
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	478666.25	215924.20
Total volume of water consumption (in kilolitres)	435762.48	196971.98
Water intensity per crore rupees of turnover (Water consumed / turnover) (KL/ Cr)	291	300
Water intensity for Beverage packed (Litre of Water consumed per litre of Beverage packed)	3.2	3.4
Water intensity for Spirit distilled (Litre of Water consumed per litre of Spirit distilled)	NA	NA

Note:

1) Water details in the table above include data pertaining to 3 Plants and 5 Offices only.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

All our breweries are operated with Zero Liquid Discharge facilities. Recognizing the importance of preserving this shared resource across our breweries. We have deployed several water stewardship initiatives which help to conserve water and reduce wastewater and power circularity in water

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY2021-22 (Previous Financial Year)
NOx	Mg/Nm3	51.80	52.66
Sox	Mg/Nm3	31.43	33.92
Particular matter (PM)	Mg/Nm3	195.90	183.10
Persistent organic pollutants (POP)	Mg/Nm3	Nil	Nil
Volatile organic compounds (VOC)	Mg/Nm3	Nil	Nil
Hazardous air pollutants (HAP)	Mg/Nm3	Nil	Nil
Others-please specify	Mg/Nm3	Nil	Nil

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Nil	Nil
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Nil	Nil
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		Nil	Nil
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		Nil	Nil
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) the relevant metric may be selected by the entity		Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) the relevant metric may be selected by the entity		Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No.

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

The company do not have any project relating to the reduction of emission of Green house gases

8. Provide details related to waste management by the entity, in the following format:

Parameter	FY2022-23 (Current Financial Year)	FY2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	277.09	203.02
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Recycle battery through buyback policy	Recycle battery through buyback policy
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Lubricating Oil of 0.3 MT disposed to an PCB authorized waste oil recycler	Lubricating Oil of 0.25 MT disposed to an PCB authorized waste oil recycler
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	31463	21440
Total (A+B + C + D + E + F + G + H)	31740	21643
Waste intensity per crore rupee of turnover (Total waste generated/Revenue from operations)	21.17	32.97

Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	277.10	203.02
(ii) Re-used	31462.58	21439.77
(iii) Other recovery operations	-	-
Total	31739.68	21642.78
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We comply with all regulations concerning the safe and responsible management of waste materials. The waste is disposed off to authorized vendors

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
None of our operations are located near the vicinity of ecologically Sensitive area			

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Our Group has not undertaken any project which requires Environmental impact assessment in financial year 2022-23					

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation/ guidelines which was not complied with	Specify the law / regulation / guidelines which was not complied with	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is following all the environmental regulations of the country. There have been no incidents of non-compliances related to the environment in financial year 2022-23				

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

1.a. Number of affiliations with trade and industry chambers/ associations:2

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	All India Brewers Association (AIBA)	National
2	M.P. Chamber of Commerce	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

3. Describe the mechanisms to receive and redress grievances of the community.

In accordance with our stakeholder engagement with the communities, we have developed various platforms through which the Community Grievances can be resolved. Our Dynamic teams allows us to resolve the grievance in an expeditious manner.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2022-23 Current Financial Year	FY2021-22 Previous Financial Year
Directly sourced from MSMEs/small producers	10%	8%
Directly from within India	80%	82%

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

SDBL is focused upon Customer satisfaction therefore we have adopted a dynamic and vigilante customer complaint handling process to receive and address consumer concerns related to our product.

Consumer can raise their concern to SDBL by calling on our Toll-free No. 1800-425-2433 or through info@somindia.in.

Post Registration of complaint SDBL Customer care team will take further action and resolve customer concern at the earliest. The team would ensure that sample is collected from consumer who has raised concern for investigation. Investigation result will be communicated to consumer and concern will be addressed as per our consumer policy.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	100% of Our Product carry the information as "Consumption of alcohol is injurious to health" to provide warning message to consumer. All our goods printed with be safe don't drink & drive.
Safe and responsible usage	
Recycling and/or safe disposal	100% our CC Boxes used for Packaging carry the Embossed Symbol of recyclability.

3. Number of consumer complaints in respect of the following:

Particulars	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial)		Remarks
	Received during year	Pending resolution at the year end		Received during year	Pending resolution at the year end	
Data Privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber Security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive Trade Practices	0	0	Not Applicable	0	0	Not Applicable

Unfair Trade Practices	0	0	Not Applicable	0	0	Not Applicable
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4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for Recall
Voluntary recalls	0	0
Forced recalls	0	0

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

The Risk management committee of the company headed by Shri Nakul Kam Sethi is responsible to formulate, monitor and review Cyber Security and risk related to data Privacy.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No such Incidents and hence it is not applicable.