

NOTICE OF 32ND ANNUAL GENERAL MEETING

NOTICE is hereby given that the 32nd Annual General Meeting (AGM) of the Members of Som Distilleries and Breweries Limited will be held on Monday the 29th day of September, 2025 at 1.00 p.m. through video conferencing / other audio-visual means (VC/OAVM) to transact the following businesses:

ORDINARY BUSINESS:

1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025, THE REPORT OF THE AUDITORS' THEREON AND THE REPORT OF THE BOARD OF DIRECTORS'

The Members are requested to consider, and if thought fit, to pass, with or without modification(s), the following resolution, as an **Ordinary Resolution**:

"RESOLVED THAT the audited standalone financial statements of the Company for the financial year ended March 31, 2025, the report of the auditors' thereon and the report of the Board of Directors for the financial year ended March 31, 2025, placed before the 32nd Annual General Meeting be and are hereby received, considered and adopted."

2. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025 TOGETHER WITH THE AUDITORS' REPORT THEREON

The Members are requested to consider, and if thought fit, to pass, with or without modification(s), the following resolution, as an **Ordinary Resolution**:

"RESOLVED THAT the audited consolidated financial statements of the Company for the financial year ended March 31, 2025 and the report of the auditor's thereon as placed before the 32nd Annual General Meeting be and are hereby received, considered and adopted."

3. TO APPOINT A DIRECTOR IN PLACE OF MR. NAKUL KAM SETHI (DIN:06512548), WHO RETIRES BY ROTATION AND BEING ELIGIBLE OFFERS HIMSELF FOR REAPPOINTMENT

The Members are requested to consider, and if thought fit, to pass, with or without modification(s), the following resolution, as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of section 152 of the Companies Act, 2013, Mr. Nakul Kam Sethi (DIN:06512548) who retires by rotation and being eligible offers himself for reappointment, be and is hereby re-appointed as a director of the company."

SPECIAL BUSINESS:

4. TO CONSIDER APPOINTMENT OF M/S. N.K. JAIN & ASSOCIATES, COMPANY SECRETARIES AS THE SECRETARIAL AUDITORS OF THE COMPANY

The Members are requested to consider, and if thought fit, to pass, with or without modification(s), the following resolution, as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), including any amendment(s), modification(s), or re-enactment(s) thereof and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, the consent of the members of the Company be and is hereby accorded for the appointment of M/s. N.K. Jain & Associates, a firm led by Mr. Neelesh Jain (FCS No. 6436, COP No. 6912), as the Secretarial Auditor of the Company for one term of five consecutive years, who shall hold office from the conclusion of 32nd Annual General Meeting till the conclusion of the 37th Annual General Meeting to be held in the year 2030 at a remuneration as may be mutually decided and agreed between Mr. Neelesh Jain and the Management in the best interest of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to take such steps and do all such acts, deeds, matters and things as may be considered necessary, proper and expedient to give effect to this Resolution."

5. INCREASE IN REMUNERATION OF SHRI JAGDISH KUMAR ARORA, MANAGING DIRECTOR & CHAIRMAN OF THE COMPANY

The Members are requested to consider and, if thought fit, to pass with or without modification(s) the following resolution as a **Special Resolution**:

"RESOLVED THAT in supersession of all earlier resolutions passed till date, pursuant to the provisions of Sections 196, 197 and 198 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the "Act") and the Rules framed there under, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) (including any statutory modifications or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, the approval of the Shareholders be and is hereby accorded to pay the following increased remuneration to Mr. Jagdish Kumar Arora (DIN:00224633), as Managing Director, for the remaining term of his appointment effective from August 1, 2025:-

1. **SALARY:** Rs.50 lakh per month with such increments as the Board may decide from time to time, subject however to a ceiling of Rs.75 lakh per month.
2. **PERQUISITES:**
 - i) Contribution to provident fund or superannuation fund or annuity fund to the extent not taxable under the Income Tax Act, 1961.

- ii) Gratuity at the rate of half a month's salary for each completed year of service.
- iii) Leave as per Company's Rules as specified from time to time.
- iv) Leave Travel Concession: For self and his family, once a year, incurred in accordance with rules of the Company.
- v) Premium paid on personal accident policy.
- vi) Leave encashment in accordance with the rules of the company.
- vii) Re-imbursement of medical expenses either directly or through insurance for self and family to the extent allowed under Income Tax Act.
- viii) Provision of car for use on Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the Company.
- ix) Reimbursement of official expenses.

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded for revising the terms of remuneration payable to Mr. Jagdish Kumar Arora, as may be fixed by the Board from time to time on recommendation of the Nomination and Remuneration Committee, including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year such that the remuneration payable to him shall not exceed ₹9,00,00,000/- (Rupees Nine Crore Only) per year with effect from August 1, 2025, on the terms and conditions, as may be agreed between the Board and Mr. Jagdish Kumar Arora, with liberty to the Board / Nomination and Remuneration Committee to alter and vary the terms and conditions of the said appointment in such manner as may be agreed between the Board and Mr. Jagdish Kumar Arora, such variation or increase in the aforesaid remuneration may be beyond the permissible limits as under the relevant provisions of Section 196, 197 read with schedule V of the Companies Act, 2013 and/or Regulation 17 of the Listing Regulations, as may be applicable (including any statutory modifications or re-enactment thereof, for the time being in force).

RESOLVED FURTHER THAT in the event, the Company has no profits or its profits are inadequate during the aforesaid tenure, the managerial remuneration aforesaid consisting of salary, perquisites, allowance, amenities and performance based incentive shall be paid to Mr. Jagdish Kumar Arora, Managing Director as the minimum remuneration as per applicable provisions of the Companies Act, 2013 and the approval accorded herein shall also be deemed to be the approval by way of special resolution as contemplated under Section 197(10) read with Schedule V of the Act and/or Regulation 17 of the Listing Regulations, as may be applicable.

RESOLVED FURTHER THAT all the Directors of the Company (including its Committee thereof) and / or Company Secretary of the Company, be and are hereby severally authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution."

6. INCREASE IN REMUNERATION OF MR. NAKUL KAM SETHI, WHOLE TIME DIRECTOR OF THE COMPANY

The Members are requested to consider and, if thought fit, to pass with or without modification(s) the following resolution as a **Special Resolution**:

"RESOLVED THAT in supersession of all earlier resolutions passed till date, pursuant to the provisions of Sections 196, 197 and 198 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the "Act") and the Rules framed there under, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) (including any statutory modifications or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, the approval of the Shareholders be and is hereby accorded to pay the following increased remuneration to Mr. Nakul Kam Sethi (DIN:06512548), as Whole Time Director, for the remaining term of his appointment effective from August 1, 2025.

1. **SALARY:** ₹ 7.00 lakh per month with such increments as the Board may decide from time to time.

2. Perquisites

- i) Contribution to provident fund or superannuation fund or annuity fund to the extent not taxable under the Income Tax Act, 1961.
- ii) Gratuity at the rate of half a month's salary for each completed year of service.
- iii) Leave as per Company's Rules as specified from time to time.
- iv) Leave Travel Concession: For self and his family, once a year, incurred in accordance with rules of the Company.
- v) Premium paid on personal accident policy.
- vi) Leave encashment at the end of the tenure in accordance with the rules of the company.
- vii) Re-imbursement of medical expenses either directly or through insurance for self and family to the extent allowed under Income Tax Act.
- viii) Provision of car for use on Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the Company.

Subject as aforesaid, the Wholetime Director shall be governed by such other rules as are applicable to the Senior Executives of the Company from time to time.

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded for revising the terms of remuneration payable to Mr. Nakul Kam Sethi, as may be fixed by the Board from time to time on recommendation of the Nomination and Remuneration Committee, including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year such that the remuneration payable to him shall not exceed ₹85,00,000/- on the terms and conditions, as may be agreed between the Board and Mr. Nakul Kam Sethi, with liberty to the Board / Nomination and Remuneration Committee to alter and vary the terms and conditions of the said appointment in such manner as may be agreed between the Board and Mr. Nakul Kam Sethi, such variation or increase in the aforesaid remuneration may be beyond the permissible limits as under the relevant provisions of Section 196, 197 read with schedule V of the Companies Act, 2013 and/or Regulation 17 of the Listing Regulations, as may be applicable (including any statutory modifications or re-enactment thereof, for the time being in force).

RESOLVED FURTHER THAT all the Directors of the Company (including its Committee thereof) and / or Company Secretary of the Company, be

and are hereby severally authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution."

Place: Bhopal
Date: September 5, 2025
Limited

For and on behalf of the Board
For Som Distilleries and Breweries

REGISTERED OFFICE:
1-A Zee Plaza, Arjun Nagar,
Safdarjang Enclave, Kamal Cinema
Road, New Delhi-110029
Tel.: 011 26169909, 26169712

Sd/-
Om Prakash Singh
Company Secretary & Compliance Officer

NOTES

1. Pursuant to the General Circular 09/2024 dated September 19, 2024 and other relevant circulars issued by the Ministry of Corporate Affairs (MCA) in relation to "Clarification on holding of Annual General Meeting ('AGM') through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", and Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by the Securities and Exchange Board of India (SEBI) (hereinafter collectively referred to as "the Circulars"), permits the companies to hold their Annual General Meeting (AGM) through VC/ OAVM, without physical presence of members at common venue, and the AGM can be held through Video Conferencing (VC) or Other Audio Visual Means (OAVM), accordingly the Annual General Meeting ('AGM') of the Company is being conducted through VC/OAVM Facility, which does not require physical presence of members at a common venue. The deemed venue for the AGM shall be the Registered Office of the Company.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of Listing Regulations, as may be amended, and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting, participation in the AGM through VC/OAVM and the e-voting system on the date of the AGM will be provided by NSDL.
3. For the convenience of the members and proper conduct of the AGM, Members can login and join the AGM in the VC/ OAVM mode at least 15 (fifteen) minutes before the time scheduled for the commencement of the Meeting by following the procedure mentioned below. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. As the AGM shall be conducted through VC/OAVM, the facility for appointment of proxy by the members to attend and cast vote for the members is not available for this AGM and hence the proxy form and attendance slip including Route map are not annexed to the Notice. However, in pursuance of Section 113 of the Companies Act, 2013, the Body Corporate member/ institutional members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate and cast their votes through e-voting. Accordingly, Institutional / Corporate Members are requested to send a scanned copy (PDF / JPEG format) of the Board Resolution authorizing its representatives to attend and vote at the AGM, pursuant to Section 113 of the Act, at compliance@somindia.com.
6. In line with the aforesaid Circulars, owing to the difficulties involved in dispatching of physical copies, Notice of AGM are being sent in electronic mode to Members whose names appear on the Register of Members/List of Beneficial owners as received from National Securities Depository Limited ("NSDL")/ Central Depository Services (India) Limited ("CDSL") and whose email address is available with the Company or the Depository Participants or RTA of the Company as on Friday 29th August, 2025.
7. Members may note that, Notice of the AGM can also be accessed from the website of the Company at www.somindia.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
8. Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business to be transacted at the AGM is annexed herewith. The Board of Directors ("the Board") have considered and decided to include the special businesses in the AGM as it is unavoidable in nature.
9. In terms of the SEBI Listing Regulations, securities of listed companies can only be transferred in dematerialized form with effect from April 01, 2020. In view of the above, Members are advised to dematerialize shares held by them in physical form.
10. Members holding the shares in physical form are requested to notify immediately any update/ change of address and/or details of PAN and Bank account to M/s. MAS Services Limited., the Registrar and Share Transfer Agent of the Company. In case shares held in dematerialized form, the information regarding change/update of address, details of bank and PAN should be given to their respective Depository Participant.
11. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
12. The Company has provided the facility to Members to exercise their right to vote by electronic means both through remote e-voting and e-voting system during the AGM. The process of remote e-voting with necessary user id and password is given in the subsequent paragraphs. Such remote e-voting facility is in addition to voting that will take place at the AGM being held through VC/OAVM.
13. Members joining the meeting through VC, who have not already cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.
14. Members who have not registered their e-mail address are requested to register the same in respect of shares held in electronic form with the Depository through their Depository Participant(s) and in respect of shares held in physical form by writing to the Company's Registrar and Share Transfer Agent ('RTA'), MAS Services Limited, T-34, IInd Floor, Okhla Industrial Area, Phase-II, New Delhi 110020. The following the procedure given below:

In case the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent "RTA"/ Depositories, log in details for e-voting are being sent on the registered email address. In case the shareholder has not registered his/her/ their email address with the Company/its RTA/Depositories, the following instructions to be followed:

a. In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliance@somindia.com.

b. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary

- ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to compliance@somindia.com.
- c. Alternatively, member may send an e-mail request to evoting@nsdl.co.in for obtaining User ID and Password by proving the details mentioned in Point (a) or (b) as the case may be.
 - d. It is clarified that for permanent submission of e-mail address, the shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participants.
 - e. Those shareholders who have already registered their e-mail address are requested to keep their e-mail addresses validated with their depository participants / the Company's Registrar and Share Transfer Agent, M/s Mas Services Limited to enable servicing of notices / documents electronically to their e-mail address.
15. Members holding shares in physical form are requested to submit particulars of their bank account viz. name and address of the branch of the bank, MICR code of the branch, type of account and account number to MAS Services Limited /Company to update their Bank Account Details.
 16. The Securities and Exchange Board of India (SEBI) has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in the dematerialized form are, therefore, requested to submit their PAN to the Depository Participant(s) with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to MAS Services Limited, Registrar and Share Transfer Agent.
 17. Members who hold shares in the dematerialized form are requested to update their Bank Account details with their respective Depository Participants. Members are also requested to give the MICR Code of their bank to their Depository Participants. The Company or MAS Services Limited cannot act on any request received directly from the Members holding shares in Demat form for any change of bank particulars. Such changes are to be intimated only to the Depository Participants of the Members. Further, instructions, if any, already given by them in respect of shares held in physical form will not be automatically applicable to shares held in the electronic mode.
 18. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to Monday 22nd September, 2025 ("Cut-Off date"), shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned below.
 19. The Board of Directors has appointed Mr. Neelesh Jain, Proprietor M/s N.K. Jain & Associates, Company Secretaries, as the Scrutinizer to scrutinize the voting at the meeting and remote e-voting process in a fair and transparent manner.
 20. The remote e-voting period will commence at 9:00 a.m. on Friday 26th September, 2025 and will end at 5:00 p.m. on Sunday 28th September, 2025. In addition, the Members attending the AGM who have not cast their vote by remote e-voting shall be eligible for e-voting at the AGM. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given hereinafter.
 21. Members who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@somindia.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/ folio number, email id, mobile number at compliance@somindia.com. These queries will be replied to by the company suitably by email.
 22. A Copy of Memorandum and Articles of Association and other necessarily documents of the Company pursuant to Section 102 of the Companies Act, 2013 are open for inspection for the shareholders at the registered office of the company during working hours except on holidays as well as in electronic mode. Members can inspect the same by sending an email to compliance@somindia.com till the date of AGM.
 23. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than two working days of the conclusion of the AGM, a consolidated scrutinizer report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forth with.
 24. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.somindia.com and on the website of NSDL <http://www.evoting.nsdl.com> within three days of the passing of the Resolutions at the AGM of the Company and shall also be communicated to the stock Exchanges BSE and NSE where the shares of the Company are listed.
 25. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto.
 26. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form are advised to file nomination in prescribed form SH-13 with the RTA. In respect of shares held in Electronic / Demat form, members may please contact their respective Depository Participants.
 27. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.
 28. In case of joint holders attending the AGM together, only holder whose name appearing first will be entitled to vote.
 29. Members joining AGM through video conferencing shall elect one of themselves to be the Chairman of the meeting (AGM).
 30. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
 31. All the documents including registers of directors and KMP and their shareholding (Section 70), Register of contracts or arrangements (Section 189), Register of Members etc. are open for inspection during the business hours of the company on all working days except Saturdays, Sundays and public holidays at the Registered Office of the company before and on the date of the meeting. It may be further noted that the relevant extracts of the above mentioned registers as required by the member/s may be shared electronically i.e. scanned copy of the same on request received from the member in this regard through their registered email ids with the company.
 32. Transfer of Unclaimed Shares to the Investor Education and Protection Fund (IEPF):

The Ministry of Corporate Affairs has notified provisions relating to unpaid / unclaimed dividend under Sections 124 and 125 of Companies Act, 2013 and Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016. As per these Rules, all unclaimed/unpaid dividend, application money, debenture interest and interest on deposits as well as the principal amount of debentures and deposits, as applicable, remaining unclaimed /unpaid for a period of seven years from the date they became due for payment, shall be transferred to the Investor Education and Protection Fund (IEPF) Authority. No claim shall be entertained against the Company for the amounts so transferred.

As per Section 124(6) of the Act read with the IEPF Rules as amended, all the Shares in respect of which dividend has remained unpaid/unclaimed for seven consecutive years or more are required to be transferred to IEPF Account. The Company is in

process to send notice / reminders to the concerned members and to publish notice regarding the same in newspaper(s). If the unclaimed shares and unclaimed dividends are not claimed by the time, the Company will initiate necessary steps to transfer the same, if required, to IEPF without further notice.

In the event of transfer of Shares and the unclaimed dividends to IEPF, Members are entitled to claim the same from IEPF by submitting an online application in the prescribed Form IEPF-5 available on the website www.iepf.gov.in and sending a physical copy of the same duly signed to the Company along with the requisite documents enumerated in the Form IEPF-5. Members can file only one consolidated claim in a financial year as per the IEPF Rules.

33. Members who have not encashed dividend warrants may approach the Registrar and Share Transfer Agent of the Company for obtaining payment thereof. The details of unpaid/unclaimed dividends for last seven financial year can be viewed on Company's website i.e. www.somindia.com, which was uploaded in compliance with the provisions of the IEPF (Uploading of information regarding unpaid and unclaimed amount lying with Companies) Rules, 2012.
34. The Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, September 23, 2025 to Monday, September 29, 2025 (both days inclusive) for the purpose of the AGM.
35. Members holding Shares in dematerialized mode are requested to intimate all changes pertaining to their name, address, email, nominations, power of attorney, bank details, NECS & ECS mandates to their depository participant only. The said changes will be automatically reflected in the Company's records. Members holding Shares in physical mode are requested to intimate all changes in their particulars or bank mandates to the company's Registrar and Share Transfer Agent. Members holding shares in physical mode and desirous of making nominations are requested to send their request in Form SH-13 under the Companies Act, 2013 to the Company's Registrar & Share Transfer Agent.
36. In compliance with SEBI circular SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022, the following requests received by the Company in physical form will be processed and the shares will be issued in dematerialization form only: -
 - a. Issue of duplicate share certificate
 - b. Claim from unclaimed suspense account
 - c. Renewal/Exchange of securities certificate
 - d. Endorsement
 - e. Sub-division / splitting of securities certificate
 - f. Consolidation of securities certificates/folios
 - g. Transmission
 - h. Transposition

For this purpose, the securities holder/claimant shall submit a duly filled up Form ISR-4 which is hosted on the website of the company as well as on the website of MAS Services Ltd., Registrar and share transfer agent (RTA). The aforementioned form shall be furnished in hard copy form. Members holding shares in physical form are requested to dematerialize their holdings at the earliest.

37. The Securities and Exchange Board of India ('SEBI') vide its circular dated 3rd November, 2021 read with circular dated December 14, 2021 has made it mandatory for the shareholders holding securities in physical form to furnish PAN, KYC and Nomination details to the Registrar and Transfer Agent ('RTA') of the Company. Effective from 1st January 2022, any service requests or complaints received from the member, will not be processed by RTA on or after 1st April 2024.
38. The shareholders holding shares in physical form are requested to note that in case of failure to provide required documents and details as per aforesaid SEBI circular, all folios of such shareholders shall be frozen on or after 1st April, 2024 by the RTA. In view of the above, shareholders of the Company holding securities in

physical form are requested to provide following documents/details to RTA:

- a. PAN;
- b. Nomination in Form No.SH-13 or submit declaration to 'Opt-out' in Form ISR-3;
- c. Contact details including Postal address with PIN code, Mobile Number, E-mail address;
- d. Bank Account details including Bank name and branch, Bank account number, IFS code;
- e. Specimen signature. Any cancellation or change in nomination shall be provided in Form No.SH-14.

All of above required documents/details shall be provided to Company/RTA at compliance@somindia.com / investor@masserv.com and send the documents at the address of registered office of the company or RTA. The shareholders can download the forms mentioned in SEBI circular from the website of the Company at www.somindia.com as well as RTA website i.e. www.masserv.com. A separate communication has already been sent to the respective shareholders.

39. Pursuant to Finance Act, 2020, dividend income will be taxable at the hands of shareholders w.e.f. 1st April, 2020 and the Company is required to deduct tax at source from dividend paid to members at prescribed rates. For the prescribed rates for various categories the members are requested to refer to the Finance Act, 2020 and amendments thereto. The members are requested to update their PAN with Registrar and Transfer Agents (in case of shares held in physical mode) and depository participants (in case shares held in demat mode). However, no tax shall be deducted on the dividend payable to a resident individual shareholder if the total dividend to be received does not exceed Rs.5,000/-. A resident individual shareholder with PAN who is not liable to pay income tax submit a yearly declaration in Form 15G/15H, to avail the benefit of non-deduction of tax at Company's RTA at investor@masserv.com. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.
40. Non-Resident Indian Members are requested to inform Registrar and Share Transfer Agent and their relevant DP's immediately of:
 - a. Change in their residential status on return to India for permanent settlement.
 - b. Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
41. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with the relevant Rules made thereunder, companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their e-mail address either with the Company or with the Depository Participant(s). Further, to contribute towards greener environment and to receive all documents, notices, including Annual Reports and other communications of the Company, investors should register their e-mail address with the Registrar and Share Transfer Agent of the Company, if Shares are held in physical mode and with their DP's, if the holding is in electronic mode.
42. The details of Directors, proposed to be re-appointed/ increase in remuneration at the ensuing AGM, as required by Regulation 26 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other disclosures are forming part of this Notice. Requisite declaration has been received from the Director(s) for re-appointment.
43. Dividend Distribution Policy

The Company has adopted a Dividend Distribution Policy in compliance with Regulation 43A of the SEBI Listing Regulations. The Dividend Distribution Policy of the Company was approved by the Board of the Company at its meeting held on November

18, 2022. Further, the Company's dividend pay-out will be determined by the Board of Directors from time to time based on the available financial resources, investment requirements and other factors more fully described hereunder. Subject to these parameters, the Company would endeavour to maintain a total dividend pay-out ratio (dividend inclusive of any tax on distribution of dividend in the hands of the Company) of about 25% of the annual standalone profits after tax after adjusting for payment of preference dividend, if any.

The Dividend Distribution Policy is also placed on the Company's website and can be accessed from the weblink : <https://www.somindia.com/pdf/sebi/som-dividend-distribution-policy.pdf>.

44. The Board of Directors has appointed Mr. Neelesh Jain as the Scrutinizer to scrutinize the voting at the meeting

THE INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING / VOTING AT VENUE ARE AS UNDER:

Login method for Individual shareholders holding securities in demat mode is given below:

The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.





How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<p>1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or e-Voting service provider – NSDL and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period.</p> <p>2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</p> <p>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on options available against company name or e-Voting service provider - NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.</p> <p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <p> </p>
Individual Shareholders holding securities in demat mode with CDSL	<p>1) Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com and click on New System Myeasi.</p> <p>2) After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Home/Login</p> <p>4) Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.</p>
Individual Shareholders (holding securities in demat mode) login through their depository participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 022-23058542-43

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

- Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
- Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
- A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
- Your User ID details are given below

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

- Password details for shareholders other than Individual shareholders are given below:
 - If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
- If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
- Now, you will have to click on "Login" button.
- After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

- After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
- Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
- Now you are ready for e-Voting as the Voting page opens.
- Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish

to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to nkjaincs@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/ Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please send signed request with Folio No., Name of shareholder, scanned copy of any one share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to investor@masserv.com.
2. In case shares are held in demat mode, please update your email id with your depository. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF

THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
6. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

Place: Bhopal

Date: September 5, 2025

REGISTERED OFFICE:

1-A Zee Plaza, Arjun Nagar,
Safdarjang Enclave, Kamal Cinema
Road, New Delhi-110029
Tel.: 011 26169909, 26169712

For and on behalf of the Board
For Som Distilleries and Breweries Limited

Sd/-
Om Prakash Singh
Company Secretary & Compliance Officer

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 4

APPOINTED M/S. N.K. JAIN & ASSOCIATES, A FIRM LED BY MR. NEELESH JAIN AS THE SECRETARIAL AUDITOR OF THE COMPANY

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations (Third Amendment), 2024, the Company is required to appoint Secretarial Auditors, for one term of five consecutive years. Their appointment shall be approved by the members.

Based on the recommendation of the Audit Committee, the Board of Directors at their meeting held on 11th August, 2025, have appointed M/s. N.K. Jain & Associates, a firm led by Mr. Neelesh Jain (FCS No. 6436, COP No. 6912) as the Secretarial Auditor of the Company for a term of five consecutive years from the conclusion of the 32nd Annual General Meeting till the conclusion of the 37th Annual General Meeting to be held in the year 2030, subject to approval of the members of the Company at the ensuing Annual General Meeting.

M/s. N.K. Jain & Associates is proprietorship concern of Practicing Company Secretaries based in Bhopal, led by Mr. Neelesh Jain, with over 20 years of experience and expertise in Company Law, SEBI Regulations, FEMA, Corporate Restructuring and Secretarial Audits.

M/s N.K. Jain & Associates have expressed their willingness to act as the Secretarial Auditor of the Company and have confirmed that they meet the eligibility criteria as prescribed under the Act and the Listing Regulations.

The firm has also provided confirmation that they have subjected themselves to the peer review process of the Institute of Company Secretaries of India ("ICSI") and holds a valid certificate issued by the 'Peer Review Board of ICSI'. They have also furnished a declaration confirming their independence in terms of Regulation 24A(1b) of the Listing Regulations and that it has not taken up any prohibited non-audit assignments for the Company.

Their appointment is in compliance with Section 204 of the Act, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the Listing Regulations, as amended.

The Board of Directors in consultation with the Audit Committee may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Secretarial Auditors.

ITEM NO. 5

INCREASE OF REMUNERATION OF SHRI JAGDISH KUMAR ARORA (DIN:00224633), CHAIRMAN & MANAGING DIRECTOR OF THE COMPANY

The Members of the Company in the Extra-Ordinary General Meeting held on March 24, 2025, had re-appointed Mr. Jagdish Kumar Arora as the Chairman and Managing Director of the Company for a further tenure of three years effective from February 4, 2025 to February 3, 2030 at a remuneration ranging from ₹35-40 lakhs per month subject to approval of shareholder in general meeting and as per the provisions of the Companies Act, 2013, applicable SEBI Regulations. Further the Board in its meeting held on August 11, 2025 has proposed to increase in remuneration ranging from ₹50-75 lakhs per month subject to approval of shareholder in general meeting and as per the provisions of the Companies Act, 2013, applicable SEBI Regulations. Pursuant to Section II of Part II of Schedule V to the Companies Act, 2013, the remuneration payable to Mr.J.K. Arora requires requisite approval. The approval of the Members pursuant to Section 197(1)

of the Companies Act, 2013 as amended from time to time is now sought for the remuneration payable to Mr. Jagdish Kumar Arora as the Chairman and Managing Director of the Company w.e.f. August 1, 2025. The details are set out below:

Remuneration proposed:

- I. **SALARY: ₹50 lakh per month with such increments as the Board may decide from time to time, subject however to a ceiling of ₹75 lakh per month.**
2. **PERQUISITIES:**
 - i) Contribution to provident fund or superannuation fund or annuity fund to the extent not taxable under the Income Tax Act, 1961.
 - ii) Gratuity at the rate of half a month's salary for each completed year of service.
 - iii) Leave as per Company's Rules as specified from time to time.
 - iv) Leave Travel Concession: For self and his family, once a year, incurred in accordance with rules of the Company.
 - v) Premium paid on personal accident policy. \
 - vi) Leave encashment in accordance with the rules of the company.
 - vii) Re-imbursement of medical expenses either directly or through insurance for self and family to the extent allowed under Income Tax Act.
 - viii) Provision of car for use on Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the Company.
 - ix) Reimbursement of official expenses.

Minimum Remuneration:

The Remuneration payable to Mr. Jagdish Kumar Arora, as may be fixed by the Board from time to time on recommendation of the Nomination and Remuneration Committee, including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year such that the remuneration payable to him shall not exceed ₹9,00,00,000/- (Rupees Nine Crore Only) per year with effect from August 1, 2025, on the terms and conditions, as may be agreed between the Board and Mr. Jagdish Kumar Arora, with liberty to the Board / Nomination and Remuneration Committee to alter and vary the terms and conditions of the said appointment in such manner as may be agreed between the Board and Mr. Jagdish Kumar Arora, such variation or increase in the aforesaid remuneration may be beyond the permissible limits as under the relevant provisions of Section 196, 197 read with schedule V of the Companies Act, 2013 and/or Regulation 17 of the Listing Regulations, as may be applicable (including any statutory modifications or re-enactment thereof, for the time being in force).

In the event, the Company has no profits or its profits are inadequate during the aforesaid tenure, the managerial remuneration aforesaid consisting of salary, perquisites, allowance, amenities and performance based incentive shall be paid to Mr. Jagdish Kumar Arora, Managing Director as the minimum remuneration as per applicable provisions of the Companies Act, 2013 and the approval accorded herein shall also be deemed to be the approval by way of special resolution as contemplated under Section 197(10) read with Schedule V of the Act and/or Regulation 17 of the Listing Regulations, as may be applicable.

The statement as required under Section II, Part II of the Schedule V of

the Companies Act, 2013 with reference to Special Resolution at Item No.5 is annexed hereto as Annexure A.

Pursuant to Section 190 of the Companies Act, 2013 a copy of the draft Supplementary Agreement proposed to be executed by the Company with the Chairman and Managing Director (on approval by Members of this Resolution) is kept and available for inspection at the Registered Office of the Company during business hours on all working days upto the date of this meeting.

None of the Directors, Key Managerial Personnel of the Company and their relatives other than Mr. Jagdish Kumar Arora and Mr. Ajay Kumar Arora, Mr. Deepak Arora, Ms. Sunita Arora & Ms. Natasha Arora, who is related to Mr. Jagdish Kumar Arora, is in any way concerned or interested, financial or otherwise, in the said Resolution.

The Board of Directors recommends the Special Resolution set out at Item No.5 of the Notice for approval by the Members.

ITEM NO. 6

INCREASE IN REMUNERATION OF MR. NAKUL KAM SETHI, WHOLE TIME DIRECTOR OF THE COMPANY

The Board in its meeting held on August 11, 2025 has proposed to increase in remuneration upto Rs.7 lakhs per month subject to approval of shareholder in general meeting and as per the provisions of the Companies Act, 2013, applicable SEBI Regulations. Pursuant to Section II of Part II of Schedule V to the Companies Act, 2013, the remuneration payable to Mr. Nakul Sethi requires requisite approval. The approval of the Members pursuant to Section 197(1) of the Companies Act, 2013 as amended from time to time is now sought for the remuneration payable to Mr. Nakul Sethi as the Wholetime Director of the Company for the period from August 1, 2025. The details are set out below:

Remuneration proposed:

the remaining term of his appointment effective from August 1, 2025.

1. **SALARY:** ₹ 7.00 lakh per month with such increments as the Board may decide from time to time.
2. **Perquisites**
 - i) Contribution to provident fund or superannuation fund or annuity fund to the extent not taxable under the Income Tax Act, 1961.
 - ii) Gratuity at the rate of half a month's salary for each completed year of service.
 - iii) Leave as per Company's Rules as specified from time to time.
 - iv) Leave Travel Concession: For self and his family, once a year, incurred in accordance with rules of the Company.
 - v) Premium paid on personal accident policy.
 - vi) Leave encashment at the end of the tenure in accordance

with the rules of the company.

- vii) Re-imbursement of medical expenses either directly or through insurance for self and family to the extent allowed under Income Tax Act.
- viii) Provision of car for use on Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the Company.

Minimum Remuneration:

The Remuneration payable to Mr. Nakul Sethi, as may be fixed by the Board from time to time on recommendation of the Nomination and Remuneration Committee, including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year such that the remuneration payable to him shall not exceed ₹85,00,000/- (Rupees Eighty Five Lakh Only) per year with effect from August 1, 2025, on the terms and conditions, as may be agreed between the Board and Mr. Nakul Sethi, with liberty to the Board / Nomination and Remuneration Committee to alter and vary the terms and conditions of the said appointment in such manner as may be agreed between the Board and Mr. Nakul Sethi, such variation or increase in the aforesaid remuneration may be beyond the permissible limits as under the relevant provisions of Section 196, 197 read with schedule V of the Companies Act, 2013 and/or Regulation 17 of the Listing Regulations, as may be applicable (including any statutory modifications or re-enactment thereof, for the time being in force).

In the event, the Company has no profits or its profits are inadequate during the aforesaid tenure, the managerial remuneration aforesaid consisting of salary, perquisites, allowance, amenities and performance based incentive shall be paid to Mr. Nakul Sethi, Managing Director as the minimum remuneration as per applicable provisions of the Companies Act, 2013 and the approval accorded herein shall also be deemed to be the approval by way of special resolution as contemplated under Section 197(10) read with Schedule V of the Act and/or Regulation 17 of the Listing Regulations, as may be applicable.

The statement as required under Section II, Part II of the Schedule V of the Companies Act, 2013 with reference to Special Resolution at Item No. 6 is annexed hereto as Annexure A.

Pursuant to Section 190 of the Companies Act, 2013 a copy of the draft Supplementary Agreement proposed to be executed by the Company with the Wholetime Director (on approval by Members of this Resolution) is kept and available for inspection at the Registered Office of the Company during business hours on all working days upto the date of this meeting.

None of the Directors, Key Managerial Personnel of the Company and their relatives other than Mr. Nakul Sethi, is in any way concerned or interested, financial or otherwise, in the said Resolution.

The Board of Directors recommends the Special Resolution set out at Item No. 6 of the Notice for approval by the Members.

ANNEXURE- A

DETAILS OF DIRECTOR SEEKING APPOINTMENT/REAPPOINTMENT AT THE ANNUAL GENERAL MEETING

Name of the Director	Mr. Jagdish Kumar Arora	Shri Nakul Kam Sethi
DIN	00224633	06512548
Brief Resume & Expertise in specific functional areas	Mr. J.K. Arora is a visionary. His seasoned leadership qualities, his meticulous planning and strategies has given the desired shape and direction to the growth of the group. His vision as the founder has steered the company toward achieving leadership position. Mr. Arora has been instrumental in shaping SOM's strategy & building a unique partnership model based on the tenets of innovation & sustainable development. Safety, Service and Quality are the corner stones on which the group has traversed the journey of growth.	With an event full career and a total experience of close to 25 years with commercial, investment and corporate banking sector across geographies in India, Australia and middle East. Mr. Nakul Sethi possess diverse skill set in-investor relation function, loan syndication, private equity mergers and acquisitions, structured finance, recapitalization, treasury, money markets etc. He has been an integral part of SOM Group for the last 17 years.
Date of Birth / Age	June 23, 1956 / 68 years	September 3, 1973/ 52 years
Date of first appointment on the Board	March 26, 1993	June 1, 2018
Details of shares held in the Company as on Date	49273272	135392
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	No relationship with other Directors, Manager and other Key Managerial Personnel of the Company	No relationship with other Directors, Manager and other Key Managerial Personnel of the Company
Qualifications	B.Sc. (Bachelor of Science)	B.com and MBA (Manchester, U.K.)
Terms and Conditions of Appointment/Re-appointment	As mentioned in the resolution placed before the members in item No. 5 of the Notice read with the explanatory Statement thereto	As mentioned in the resolution placed before the members in the Item No. 6 of the Notice read with explanatory statement thereto.
Details of Remuneration sought to be paid	As mentioned in the resolution placed before the members of the Notice read with explanatory Statement thereto	As mentioned in the resolution placed before the members of the notice read with the explanatory statement thereto.
Last Remuneration drawn	Rs. 35 lakh p.m.	Rs. 6 lakh p.m.
Number of Board Meetings attended/ held during Financial Year 2024-25 till date	He attended all the board meeting held during the financial year 2024-25 till date	He attended all the board meeting held during the financial year 2024-25 till date
Listed entities in which the person also holds the Directorship and Membership/ Chairmanship of the Committees thereof as on March 31, 2025	Nil	Nil
Directorship held in other companies as on March 31, 2025	a. Aryavrat Housing Constructions Private Limited b. Legend Capital Private Limited c. Som Power Limited d. Aryavrat Projects and Developers Private Limited e. Sompel JV Private Limited f. Aryavrat Fincon Private Limited g. Legend Distilleries Private Limited h. Mandori Realty Private Limited g. Woodpecker A Realestates Private Limited	a. Aaryavrat Realtors Private Limited b. Som Agro Products Limited c. Aalokdeep Finance Private Limited
Committee positions held in other Companies as on March, 2025	Nil	Nil
Audit Committee	Nil	Nil
Stakeholders' Relationship Committee	Nil	Nil
Others	Nil	Nil

The following additional information as required by Section II of Part II of Schedule V to the Companies Act, 2013:

I	General Information			
1	Nature of industry	The Company is engaged in the production of beer; and blending and bottling of IMFL		
2	Date or expected date of commencement of commercial production	The Company commenced its business in the year 1993 i.e. the year in which it was incorporated.		
3	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	N.A.		
4	Financial performance based on given indicators are as under:			
	Financial Parameters (in Lakhs)	2022-23	2023-24	2024-25
	Total Revenue	57333.5	89,655.33	97,173.61
	Total Expenses	53576.36	82,955.34	89,215.91
	Profit/Loss After Tax	2703.71	4,716.78	5,772.47
	Dividend Rate	Interim dividend @5%	Nil	Nil
5	Foreign investments or collaborations, if any.	Foreign holding in the Company as on 31/03/2025 is 3.06% of the Equity Shares Capital of the Company.		

II	Information about the appointee:		
1	Name	Mr. Jagdish Kumar Arora	Shri Nakul Kam Sethi
2	Background details	As mentioned in Annexure A under the heading "Brief Resume and Expertise"	As mentioned in Annexure A under the heading "Brief Resume and Expertise."
3	Past remuneration	As mentioned in Annexure A read with explanatory statement thereto.	As mentioned in Annexure A read with explanatory statement thereto.
4	Recognition or Awards	-	-
5	Job profile and his suitability	The Board considers that his association would be of immense benefit to the Company and it is desirable to increase remuneration as the chairman and managing director of the Company	The Board considers that his association would be of immense benefit to the Company and it is desirable to increase remuneration as Whole time Director of the Company.
6	Remuneration proposed	As mentioned in the resolutions at Item No. 5 of the Notice convening this Meeting read with explanatory statement thereto.	Same as mentioned in the resolutions at Item No. 6 of the Notice convening this meeting read with explanatory statement thereto.
7	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The proposed remuneration is commensurate with size and nature of the business of the Company and the responsibilities of the appointee. The remuneration do differ from Company to Company in the industry depending of the respective operations.	The proposed remuneration is commensurate with size and nature of the business of the Company and the responsibilities of the appointee. The remuneration do differ from Company to Company in the industry depending of the respective operations.
8	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Not Applicable	Not Applicable
III	Other information:		
1	Reasons of loss or inadequate profits	NA	
2	Steps taken or proposed to be taken for improvement.	NA	
3	Expected increase in productivity and profits in measurable terms.	The Company is expected to show an impressive growth in sale as well as profits in the short to medium term.	
IV	Disclosures:	The information and disclosures related to Remuneration and Period of Appointment, Number of Board Meeting attended during the year 2024-25, Chairmanship / Membership of Committees of the Board of Directors of other listed companies are mentioned in Annexure A hereinabove.	
i	Termination:	As per provisions of Companies Act and listing regulations.	
ii	Duties and Responsibilities:	As per provisions of Companies Act and listing regulations.	