

SOM DISTILLERIES AND BREWERIES LIMITED

(Formerly Known As Som Distilleries Breweries & Wineries Limited)

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Email: compliance@somindia.com **Website:** www.somindia.com

CIN: L74899DL1993PLC052787 (BSE: 507514, NSE: SDBL)



NOTICE OF EXTRA-ORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT AN EXTRA-ORDINARY GENERAL MEETING OF THE MEMBERS OF SOM DISTILLERIES AND BREWERIES LIMITED WILL BE HELD ON FRIDAY, DECEMBER 12, 2025 AT 12:30 P.M. THROUGH VIDEO CONFERENCE (“VC”) OR OTHER AUDIO-VISUAL MEANS (“OAVM”), TO TRANSACT THE FOLLOWING BUSINESSES:

SPECIAL BUSINESS:

ITEM NO.1: APPROVAL TO GIVE LOAN, CORPOATE GUARANTEE & MAKE INVESTMENTS IN WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL), A RELATED PARTY IN TERMS OF SECTION 185 & 186 OF THE COMPANIES ACT, 2013

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** pursuant to the provisions of Section 185, 186 and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) and the Companies (Meeting of Board and its Powers) Rules, 2014 (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and in furtherance of shareholders’ approval dated 26th March, 2019 & 27th September, 2023, consent of the Members of the Company, be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include, unless the context otherwise required, any Committee of the Board or any Director(s) or Officer(s) authorised by the Board to exercise the powers conferred on the Board under this resolution) to give loan(s), corporate guarantee(s) and make investment in one or more tranches including loan represented by way of book debt (the “Loan”) to Woodpecker Greenagri Nutrients Private Limited (WGNPL), a related party, up to a sum not exceeding Rs.570 Crores [Rupees Five Hundred & Seventy Crore Only] at any point of time including transactions already done which may or may not exceeds the limits provided under Section 186 of the Act, in its absolute discretion deem beneficial and in the best interest of the Company.

RESOLVED FURTHER THAT the aforementioned loan(s) shall only be utilized by the borrower for the purpose of its principal business activities.

RESOLVED FURTHER THAT the loan(s) shall bear a simple interest which shall not be lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan and which is proposed to be @ 9.5% pa or such other rate as may be decided by the company from time to time within the statutory limit.

RESOLVED FURTHER THAT the Board be and is hereby authorised to take from time to time all decisions and steps in respect of the above loans, guarantees and investment including the timing, amount and other terms and conditions of such loans, guarantees, securities and investment and varying the same either in part or in full as it may deem appropriate and

to do and perform all such acts, deeds, matters and things as may be necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard including power to sub-delegate in order to give effect to this resolution.”

ITEM NO.2 : TO APPROVE ENTERING INTO MATERIAL RELATED PARTY TRANSACTION WITH WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL), A RELATED PARTY IN TERMS OF REGULATION 23 OF LISTING REGULATIONS AND SECTION 188 OF THE COMPANIES ACT, 2013:

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 Regulation 23(4) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended till date, (“Listing Regulations”), Section 188 of the Companies Act, 2013 (the “Act”) read with Rules made thereunder, as amended and issued from time to time, other applicable laws / statutory provisions, if any, including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force, the Policy on Related Party Transactions (“RPT”) of Som Distilleries and Breweries Limited (“SDBL” or “Company”) and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and based on the approval and recommendation of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as “Board” which term shall be deemed to include the Audit Committee of the Board and any duly authorised Committee of Directors constituted/empowered by the Board, from time to time, to exercise its powers conferred by this resolution), the approval of the Members of the Company be and is hereby accorded to the Board, to enter into such Related Party Transactions (“RPT”) with Woodpecker Greenagri Nutrients Private Limited (WGNPL), a related party under Regulation 2(1)(zb) of the Listing Regulations and Section 2(76) of the Act, on such terms and conditions as may be mutually agreed between the Company and WGNPL (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), the details of which are provided in the Statement pursuant to Section 102 and other provisions of the Act read with related rules and Listing Regulations, provided that the transaction with WGNPL for an aggregated value not exceeding Rs.625 Crore (Rupees Six Hundred & Twenty Five Crore Only) for three financial years periods starting from 1st April 2025 through 31st March 2028, subject to the transactions being carried out at arm’s length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to and perform all such acts, deeds, matters and things, as may be necessary and as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalising and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, file applications and make representations in respect thereof, and seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions herein conferred to, without being required to seek further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any Executive Director(s) or Chief Financial Officer or Company Secretary or any other officer(s)/ authorised representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board, or any other person so authorised by the Board, in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

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

Sd/-

Om Prakash Singh
Company Secretary & Compliance Officer

Place: Bhopal

Date: November 13, 2025

REGISTERED OFFICE:

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

NOTES:

1. The Ministry of Corporate Affairs (“MCA”) vide its General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, read with other related circulars including General Circular No. 03/2025 dated September 22, 2025 (“MCA Circulars”), permitted the holding of Extra-Ordinary General Meeting (“EoGM”) through Video Conferencing/ Other Audio Visual Means (“VC/ OAVM”) facility without the physical presence of the Members at a common venue. In compliance with the MCA Circulars read with the provisions of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the EoGM of the Company is being held through VC/ OAVM facility. The deemed venue for the EoGM shall be the Registered Office of the Company at Delhi.
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 EoGM. 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 EoGM through VC/OAVM and the e-voting system on the date of the EoGM will be provided by NSDL.
3. For the convenience of the members and proper conduct of the EoGM, Members can login and join the EoGM 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 EoGM 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 EoGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the EoGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. The EoGM is being held pursuant to the MCA Circulars through VC/ OAVM facility, therefore physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for the EoGM and hence, the Proxy Form, Attendance Slip and Route Map are not annexed to this 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 EOGM 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 EoGM, pursuant to Section 113 of the Act, at compliance@somindia.com.

6. In line with the Circulars issued by the Ministry of Corporate Affairs (MCA) and Circulars issued by SEBI, owing to the difficulties involved in dispatching of physical copies, Notice of EOGM 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 7th November, 2025.
7. Members may note that, Notice of the EoGM 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 EoGM 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 Businesses to be transacted at the EoGM is annexed herewith. The Board of Directors ("the Board") have considered and decided to include the special businesses in the EoGM as it is unavoidable in nature.
9. SEBI vide its notification(s)/ circular(s) dated June 8, 2018, November 30, 2018 and January 24, 2022, mandated that securities of listed companies can be transferred only in dematerialized form. Accordingly, the Company has stopped accepting any fresh lodgment of transfer of shares in physical form. In view of the above and to avail various benefits of dematerialization, Members holding shares in physical form are requested to dematerialize the 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 EoGM.
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 EoGM. 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 EOGM 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 EoGM. The Members who have cast their vote by remote e-voting prior to the EoGM may also join the EoGM 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 is 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.

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 EoGM and prior to **Friday 5th December, 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 EOGM by following the procedure mentioned below.
19. **The remote e-voting period will commence at 9:00 a.m. on Tuesday 9th December 2025 and will end at 5:00 p.m. on Thursday 11th December 2025.** In addition, the Members attending the EoGM who have not cast their vote by remote e-voting shall be eligible for e-voting at the EOGM. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given hereinafter.
20. 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.
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 EOGM 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 EoGM.
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 EoGM, 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 EoGM 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 EoGM 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 EoGM may also attend the EoGM but shall not be entitled to cast their vote again.
28. The SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company or to RTA.
29. In case of joint holders attending the EoGM together, only holder whose name appearing first will be entitled to vote.

30. Members joining EoGM through video conferencing shall elect one of themselves to be the Chairman of the meeting (EoGM)
31. SEBI has mandated furnishing of PAN, KYC details (i.e. Postal Address with PIN Code, email address, mobile number, bank account details and specimen signature) and nomination details by holders of securities in physical form and the last date of submission was April 1, 2024. Thereafter, any service request or complaint received from the Member will not be processed until the aforesaid details/documents are provided to the RTA.
32. 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.
33. 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 as well. 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.
34. 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.

35. 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.
36. The details of Directors, proposed to be appointed/reappointed at the General Meeting, as required under Regulation 26 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other disclosures are forming part of this Notice. Requisite Notice / Declaration for eligibility as required under the law has been received from the Proposed Directors.

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

The members who have cast their vote by remote e-voting prior to the EOGM may also attend the EOGM 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.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	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. 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 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.

	4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	- 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. - 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. - If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Home/Login - 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.
Individual Shareholders (holding securities in demat mode) login through their depository participants	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.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned 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?

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. 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.

4. 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***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) 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.
 - c) How to retrieve your 'initial password'?
 - (i) 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'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) 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.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) 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.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. 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?

1. 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.
2. 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”.
3. Now you are ready for e-Voting as the Voting page opens.
4. 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 EOGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EOGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EoGM 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 EoGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EoGM. However, they will not be eligible to vote at the EoGM.
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 EoGM shall be the same person mentioned for Remote e-voting.

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

1. Member will be provided with a facility to attend the EoGM 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 EoGM 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 EoGM.
6. If any Votes are cast by the shareholders through the e-voting available during the EoGM 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.

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

ITEM NO. 1: TO GIVE LOAN, CORPOATE GUARNATEE & MAKE INVESTMENT IN WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL), A RELATED PARTY IN TERMS OF SECTION 185 & 186 OF THE COMPANIES ACT, 2013

The Board wish to inform that Som Distilleries & Breweries Limited (SDBL) had co-promoted a company – Woodpecker Greenagri Nutrients Private Limited (WGNPL) an associate company in beginning of year 2025 with the intention to explore the possibility of entering the state of Uttar Pradesh. Uttar Pradesh is one of the largest consumption markets for alco-beverages in India. The excise department generated the highest ever revenue of Rs. 52,297 crores in the FY 2024-25. This was Rs. 6,726 crores (14.76 percent) more than the revenue of Rs.45,570 crores generated in 2023-24.

Following confirmation from UP Invest regarding the availability of suitable land, and after evaluating the strong acceptance of SDBL's brands along with the substantial growth potential in the Beer, IMFL, and Country Liquor segments, the management has proposed that SDBL acquire complete ownership of Woodpecker Greenagri Nutrients Private Limited (WGNPL), thereby making it a wholly owned subsidiary.

This strategic move is aimed at strengthening SDBL's operational footprint and market reach, particularly in the high-potential markets of Delhi, Uttar Pradesh, and Rajasthan. This initiative also represents a significant step forward in realizing SDBL's vision of emerging among the top three beer companies in India.

The total project has been divided in two phases; Phase I will see the setting up of a brewery and the Phase II will see setting up of distillery. The total cost of the project will be around Rs.570 crores approx. The project shall be funded through Rs.370 crores of debt from Bank with corporate guarantee of SDBL and Rs.200 crores as unsecured loan & equity by SDBL.

As the unit of WGNPL is under construction and in development phase, this may require financial assistance. For this purpose, SDBL will support this unit through infusion of equity capital and provide unsecured loans as well as give corporate guarantee to secure the bank limits for this unit. All these activities will be done to support establishment of this unit.

The Company previously obtained the requisite approvals from shareholders under Section 185 on 27th September 2023 and under Section 186 of the Act on 26th March 2019, to extend financial support to associates/subsidiaries up to an aggregate amount of ₹500 crore. Such support may be provided in the form of unsecured loans or advances, corporate guarantees, or investments, as required from time to time, These may include funding for project capital expenditure, working capital needs, acquisition of fixed assets, and other matters incidental or connected to the expansion of its principal business activities.

As a measure of good corporate governance, it is proposed that the Company obtain specific and requisite approval from its shareholders to extend financial assistance to WGNPL by way of loans and/or investments and or to provide corporate guarantee.

The proposed transactions will be done in due compliance of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and Rules / Regulations made thereunder. The loans/advances will be given as repayable on demand with interest.

Accordingly, in compliance of the Act and Listing Regulations and as good corporate governance it is proposed to approve advancing loan and/or providing corporate guarantee and/or investment made / to be made upto Rs.570 Crore to WGNPL outstanding at any one-time including transactions already done which may or may not exceeds the limits provided under Section 186 of the Act and to recommend the same to the Shareholders for their approval. The loan(s) given / to be given shall bear a simple interest which shall not be lower than the prevailing yield of one year, three year, five year or ten year

Government Security closest to the tenor of the loan and which is proposed to be @ 9.5% pa or such other rate as may be decided by the company from time to time within the statutory limits.

The Members may note that Board of Directors would carefully evaluate proposals and provide such loan(s)/ guarantee(s)/ Investment through deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, only for principal business activities of such Entities.

The Board of Directors recommend the resolution as set out at Item No.1 in this Notice for your approval as a Special Resolution. None of the Directors (except Mr. Jagdish Kumar Arora), Key Managerial Personnel of the Company or any of their relatives, are concerned or interested in the above proposed resolution, except to their equity holdings and Directorships in the Company.

ITEM NO. 2: TO APPROVE ENTERING INTO MATERIAL RELATED PARTY TRANSACTION WITH WOODPECKER GREENAGRI NUTRIENTS PRIVATE LIMITED (WGNPL), A RELATED PARTY IN TERMS OF SECTION 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23 OF LISTING REGULATIONS:

In terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended, any transaction with a related party shall be considered material, if the transaction(s) entered into/to be entered into individually or taken together with the previous transaction(s) during a financial year exceeds ₹ 1,000 crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower, and shall require prior approval of shareholders by means of an ordinary resolution. The said limits are applicable, even if the transactions are in the ordinary course of business and on an arm's length basis.

Further, Regulation 2(1)(zc) of the Listing Regulations defines a Related Party Transaction ("RPT") to include a transaction involving transfer of resources, services or obligations between (i) a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, as well as (ii) a listed entity or any of its subsidiaries on one hand and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged or not and a "transaction" with a related party shall be construed to include a single transaction or a group of transactions in a contract.

Further, Securities and Exchange Board of India ("SEBI") vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/18 dated 14 February 2025 and by further updates on circular(s) has introduced the Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" ("Industry Standards") to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 ("SEBI Circular") which shall be applicable from 1st July 2025. The Industry Standards inter-alia requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

Considering the above requirements, Resolution No.2 is placed for the approval of the Members of Som Distilleries and Breweries Limited ("Company"/"SDBL") as an Ordinary Resolution along with necessary details on the proposed RPTs provided in this Statement. None of the Directors (except Mr. Jagdish Kumar Arora), Key Managerial Personnel of the Company or any of their relatives, are concerned or interested in the above proposed resolution, except to their equity holdings and Directorships in the Company.

Members may please note that the value of RPTs with Woodpecker Greenagri Nutrients Private Limited (WGNPL) for the period commencing from 1st April 2025 till the date of this Notice has not exceeded the materiality threshold and the Company will ensure that the same does not exceed the said threshold up to the date of the EoGM.

Transaction details for Item No.2

Som Distilleries & Breweries Limited (SDBL) promoted Woodpecker Greenagri Nutrients Private Limited (WGNPL), as an associate private limited company in beginning of year 2025. This company is being set up to increase the sales and reach of SDBL's beer brands and to establish manufacturing base in the Farrukhabad Distt. UP. In Phase II WGNPL will also set up distillery at the project site.

As this unit is under construction and in developing phase, this may require financial assistance. For this purpose SDBL may support this unit through infusion of equity capital and provided unsecured loans as well as give corporate guarantee to secure the bank limits of this unit. Also the Company may provide machinery, services and materials to WGNPL. All these activities will be done to support establishment of this unit.

The Management of the Company has provided the Audit Committee (the "Committee") with the relevant details (as required under the Industry Standards) about the proposed RPTs including rationale, material terms, justification as to why the proposed RPT(s) are in the interest of the Company and the basis of pricing. The Committee has reviewed and taken note of the certificate placed before it by the Director and the Chief Financial Officer (CFO) of the Company, confirming that the proposed RPT(s) are not prejudicial to the interest of public shareholders of SDBL and nor are the terms and conditions of the proposed RPT(s) unfavourable to the Company, compared to terms and conditions, had SDBL executed similar transaction(s) with an unrelated party. After considering the details on RPT(s) as placed by the Management, the Committee/Board has granted approval for entering into transactions with WGNPL for an aggregate value not exceeding Rs.625 Crore for the three financial year period starting 1st April 2025 through 31st March 2028 during which these operational transactions will be done.

The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Committee has confirmed that the relevant disclosures for decision making of the Committee were placed before it and, while approving the RPT(s), the Committee has determined that the promoter(s) will not benefit from the proposed RPT(s) at the expense of public shareholders.

Details of the proposed transactions with WGNPL being a related party of the Company, including the information pursuant to Clause 4 of the Industry Standards read with SEBI Circular and applicable provisions of the Act, if any, and as placed before the Committee for consideration while seeking prior approval of the proposed RPT(s), are provided below:

A (1) Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Woodpecker Greenagri Nutrients Private Limited (WGNPL), associate Company and proposed 100% subsidiary
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	To carry on the business as manufacturer, dealer, importer, exporter, of starch and starch products, Gluten, Germs and Fibrous starch materials and others nutrients made from all type of grains, potato, barley, rice and topioca, and other agricultural products, while such products may also be alcohol /Ethanol, Extra Neutral alcohol (ENA) whisky, beer, IMFL, country Liquor, wine and allied products, including non- intoxicating drinks.

A (2) Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity and the related party – including nature of its concern (financial or otherwise) and the following: - Shareholding of the listed entity, whether direct or indirect, in the related party. - Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). - Shareholding of the related party, whether direct or indirect, in the listed entity.	An associate company and proposed WOS of the Listed Company 26% presently, proposed 100% subsidiary of SDBL Private Limited Company NA

A (3) Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management									
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year. <table border="1"> <thead> <tr> <th>S.No.</th><th>Nature of Transactions</th><th>FY 2024-2025 (INR)</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	S.No.	Nature of Transactions	FY 2024-2025 (INR)							Equity Investment – Rs.26,000/-
S.No.	Nature of Transactions	FY 2024-2025 (INR)									
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Equity Investment – Rs.26,000/- Unsecured Loan – Rs. 90.45 Crore									
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No									

A (4) Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs.625 Crore for the three financial year period starting 1st April 2025 through 31st March 2028
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	20.10%

4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA%								
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*NA%								
6.	Financial performance of the related party for the immediately preceding financial year:<table><tr><th>Particulars</th><th>FY 2024-25 (INR)</th></tr><tr><td>Turnover</td><td>--</td></tr><tr><td>Profit After Tax</td><td>--</td></tr><tr><td>Net worth</td><td>--</td></tr></table>	Particulars	FY 2024-25 (INR)	Turnover	--	Profit After Tax	--	Net worth	--	*NA
Particulars	FY 2024-25 (INR)									
Turnover	--									
Profit After Tax	--									
Net worth	--									

* As the related party is a newly incorporated company

A (5) Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Investment in equity / giving loan, advances / providing corporate guarantee / sale of goods, services, materials
2.	Details of each type of the proposed transaction	Investment in equity / giving loan, advances / providing corporate guarantee / sale of goods, services, materials
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Loan for 7 years / corporate guarantee till the related party's financial become strong enough
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs.625 Crore for the three financial year period starting 1st April 2025 through 31st March 2028
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As this unit is under construction and in developing phase, this may require financial assistance. For this purpose SDBL may support this unit through infusion of equity capital and provided unsecured loans as well as give corporate guarantee to secure the bank limits of this unit. All these activities will be done to support establishment of this unit. The related party in future will significantly participate in the revenue as WOS of the listed company and will strengthen the financials
7.	Details of the promoter(s)/ director(s)/ key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. <i>Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</i>	Mr. Jagdish Kumar Arora, Mr. Deepak Arora and Som Distilleries Private Limited, promoters

	a. Name of the Director / KMP	Mr. Jagdish Kumar Arora, Mr. Deepak Arora and Mr. Rajat Batra Directors
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Jagdish Kumar Arora – 50% & Mr. Deepak Arora – 24% SDBL -26%, Proposed 100% subsidiary of SDBL
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9.	Other information relevant for decision making.	NA

PART B

Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,

B(1): Sale, purchase or supply of goods or services or any other similar business transaction and trade advances

B(2): Loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or

its subsidiary B(3): Investment made by the listed entity or its subsidiary

B(4): Guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

B(5): Borrowings by the listed entity or its subsidiary

B(6): Sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate¹.

B(7): Transactions relating to payment of royalty

B(1). Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	NA
2.	Basis of determination of price.	NA
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
	a. Amount of Trade advance	NA
	b. Tenure	NA
	c. Whether same is self-liquidating?	NA

B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/housing finance companies.	Internal Accruals

2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.	No
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	NA
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	9.5% pa
5.	Maturity / due date	7 years
6.	Repayment schedule & terms	50% of principal loan repayment at the end of 6th year and rest 50% at the end of 7th year including interest accrued
7.	Whether secured or unsecured?	unsecured
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	To establish manufacturing base in the Farrukhabad Distt. UP.

B(3). Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.	Internal Accruals
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.	No
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3.	Purpose for which funds shall be utilized by the investee company.	To establish manufacturing base in the Farrukhabad Distt. UP.
4.	Material terms of the proposed transaction	Investment in equity / giving loan, advances / providing corporate guarantee / sale of goods,

		services, materials
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B(4). Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To support proposed wholly owned subsidiary Company to establish manufacturing base in the Farrukhabad Distt. UP.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Nil N.A.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Nil

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	NA
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	NA
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA
4.	Maturity / due date	NA
5.	Repayment schedule & terms	NA
6.	Whether secured or unsecured	NA
7.	If secured, the nature of security & security coverage ratio	NA
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	NA

B(6). Disclosure only in case of transactions relating to transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	NA
2.	Basis of determination of price.	NA

3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	NA												
4.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years: <table border="1"> <tr> <td></td><td>FY 20xx-20xx (INR)</td><td>FY 20xx-20xx (INR)</td></tr> <tr> <td>Turnover</td><td>--</td><td>--</td></tr> <tr> <td>Net worth</td><td>--</td><td>--</td></tr> <tr> <td>Net Profit</td><td>--</td><td>--</td></tr> </table>		FY 20xx-20xx (INR)	FY 20xx-20xx (INR)	Turnover	--	--	Net worth	--	--	Net Profit	--	--	NA
	FY 20xx-20xx (INR)	FY 20xx-20xx (INR)												
Turnover	--	--												
Net worth	--	--												
Net Profit	--	--												
5.	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	NA												
	a. Expected impact on turnover	NA												
	b. Expected impact on net worth	NA												
	c. Expected impact on net profits	NA												

B(7). Disclosure only in case of transactions relating to payment of royalty

S. No.	Particulars of the information	Information provided by the management
1.	Purpose for which royalty is proposed to be paid to the related party in the current financial year. Note: For companies with a composite license agreement that includes a bundle of intellectual property rights (IPRs) such as brands, patents, technology and know-how, state the key components of such agreements and the reasons royalty attributable to those key components could not be furnished separately.	NA
	a. For use of brand name / trademark	NA
	b. For transfer of technology know-how	NA
	c. For professional fee, corporate management fee or any other fee	NA
	d. Any other use (specify)	NA
2.	(a) The listed entity may confirm whether the parent company charges royalty at a uniform rate from all group companies in other jurisdiction. (b) If No, furnish information below. If royalty is paid to the parent company, disclose royalty received by the parent company from group entities in other jurisdiction: - Minimum rate of royalty charged along with corresponding absolute amount - Maximum rate of royalty charged along with corresponding absolute amount Note: The disclosure shall be made on a gross basis (Cost to the Company), including taxes paid on behalf of the recipient of	NA

	royalty.	
3.	Sunset Clause for Royalty payment, if any.	NA

PART C

Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B

Note: This part requires disclosure under sub-para C1 to C6, as may be applicable, in addition to disclosures in Part A and Part B, only in case of material RPTs relating to:

C(1): Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.

C(2): Investment made by the listed entity or its subsidiary.

C(3): Guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

C(4): Borrowings by the listed entity or its subsidiary.

C(5): Sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.

C(6): Transactions relating to payment of royalty.

C (1).Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	NA
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from	NA

	any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA

C (2). Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This shall be applicable in case of investment in debt securities.	NA
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA

C (3). Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.	NA
2.	Details of solvency status and going concern status of the related party during the last three financial years:	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA

3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	NA
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.	NA
	In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA

C (4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	NA
	a. Before transaction	NA
	b. After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance	NA

	companies.	
	a. Before transaction	NA
	b. After transaction	NA

C (5). Disclosure only in case of transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate

S. No.	Particulars of the information	Information provided by the management
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	NA
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	NA
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	NA
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	NA
5.	Are there any other major non-financial reasons for going ahead with the proposed transaction?	NA

C (6). Disclosure only in case of transactions relating to payment of royalty

S. No.	Particulars of the information	Information provided by the management
1.	Gross amount of royalty paid by the listed entity or subsidiary to the related party during each of the last three financial years	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
	FY 20xx-20xx	NA
2.	Purpose for which royalty was paid to the related party during the last three financial years. Explanation: For companies with a composite license agreement that includes a bundle of intellectual property rights (IPRs) such as brands, patents, technology and know-how, state the key components of such agreements and the reasons royalty attributable to those key components could not be furnished separately.	NA
	a. For use of brand name / trademark	NA
	b. For transfer of technology know-how	NA
	c. For professional fee, corporate management fee or any other fee	NA
	d. Any other use (specify)	NA
3.	Royalty paid in last 3 FYs as % of Net Profits of previous FYs	NA
	FY 20xx-20xx	NA

	FY 20xx-20xx	NA				
	FY 20xx-20xx	NA				
4.	Percentage or Rate at which royalty has increased in the past 3 years, if any, vis-à-vis rate at which the turnover and profits after tax have increased during the same period.	NA				
5.	Peer Comparison: Listed entity or its subsidiary paying royalty for any purpose shall also disclose whether any relevant Industry Peer pays royalties for the same purpose, which is disclosed in its audited annual financial statements for the relevant period:	NA				
		Listed Entity / Subsidiary	Peer 1	Peer 2	Peer 3	
	Royalty payment over last 3 years	Aggregate amount	Aggregate amount	Aggregate amount	Aggregate amount	
	Royalty paid as a % of net profits over the last 3 years	--	--	--	--	
	Annual growth rate of Turnover over last 3 years	--	--	--	--	
Explanation: In the case of the payment of, the criteria for comparison with Industry Peers shall be as follows: The Listed Entity will compare the royalty payment with a minimum of three suitable and relevant Industry Peers (i.e. apple to apple comparable Industry Peers), where feasible. a. In cases where fewer than three Industry Peers are available, the listed entity will disclose, that only one or two peers are available for comparison. b. If the listed entity is part of any sectoral index, the listed entity is to consider the other constituents of such sectoral index for the purpose of peer comparison which are in similar line of business. c. In case there are no Industry Peers, the Listed Entity shall state that no Industry Peers are available for comparison.						

For and on behalf of the Board

For Som Distilleries and Breweries Limited

Sd/-

Om Prakash Singh

Company Secretary & Compliance Officer

Place: Bhopal

Date: November 13, 2025

REGISTERED OFFICE:

1-A Zee Plaza, Arjun Nagar,

Safdarjang Enclave, Kamal Cinema

Road, New Delhi-110029

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