

SOM DISTILLERIES AND BREWERIES LIMITED

(Formerly Known As Som Distilleries Breweries & Wineries Limited)

Registered Office: I-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi - 110029

Phone: +91-11-26169909, 26169712 Fax: +91-11-26195897

Corporate Office: SOM House, 23, Zone II, M.P. Nagar, Bhopal, Madhya Pradesh - 462011

Phone: +91-755-4278827, 4271271 Fax: +91-755-2557470

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

CIN : L74899DL1993PLC052787

(BSE : 507514, NSE : SDBL)



SDBL/BSE/NSE/2025-26

29.05.2026

To

The Manager, Listing Department, NATIONAL STOCK EXCHANGE OF INDIA LIMITED 'Exchange Plaza' C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. cmllist@nse.co.in Security ID: SDBL	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai - 400001. corp.compliance@bseindia.com Security ID: 507514
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SUB: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE FY ENDED 31.03.2026

Dear Sir/Madam,

Pursuant to Regulation 24A SEBI (LODR) Regulations, 2015 read with SEBI circular CIR/CFD/CMD1/27/2019 dated February 08, 2019; Please find enclosed the Annual Secretarial Compliance Report of the Company, dated May 28, 2026, issued by Mr. Neelesh Jain of M/s N.K. Jain & Associates, Practicing Company Secretaries for the financial year ended March 31, 2026.

Thanking you,

This is for your information and records.

For Som Distilleries and Breweries Limited


Nakul Sethi
Executive Director

Encl.: as above



SECRETARIAL COMPLIANCE REPORT OF
SOM DISTILLERIES AND BREWERIES LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Som Distilleries and Breweries Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at **1-A Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi-110029**. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We N.K. Jain & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by **Som Distilleries and Breweries Limited** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

N.K.Jain & Associates

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- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the Financial Year**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable during the Financial Year**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued thereunder;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018

and based on the above examination, we hereby report that, during the Review Period:

I.(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

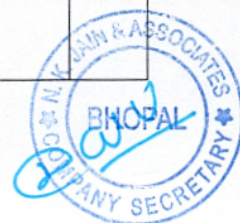
Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Act, 1992	Adjudication proceedings u/s 19 of the SEBI Act r/wa Section 15-I(1) of the SEBI Act and Rule 3 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995	The Company has received Show Cause Notice dated March 24, 2026 from the Adjudicating Authority under the provisions of the SEBI Act, 1992 and applicable SEBI	Securities and Exchange Board of India	Show Cause Notice	The allegations as mentioned in the Show cause notice, if established make Noticees liable for the monetary penalty u/s 15HB of the SEBI Act, 1992.	-	The matter is presently pending before the Adjudicating Authority, SEBI and not final adjudication order has been passed till the date of this report. The management has represented that necessary	The matter is currently pending adjudication and the Management is undertaking necessary actions/compliances in this regard.	



			Regulations, alleging violations of regulation 23 (2) and 37A of LODR regulatins by the Company and other noticees.				responses/co mpliances are being undertaken.		
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I.(b) The listed entity has taken the following actions to comply with the observations made in previous reports: -

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 20 and 21(2) of LODR	composition of Stakeholders relations hip Committee and risk management committee as per Regulation 20 and 21(2) of LODR	NSE and BSE	Fine	composition of Stakeholders relations hip Committee and Risk Management Committee	Rs.1,88,000 + GST by both the stock Exchange	Penalties of Rs.1,80,000 plus GST each have been imposed by both BSE and NSE on the Company for non-compliance of composition period under Regulation 20 and Regulation 21(2) of the SEBI (LODR) Regulations. In response, the Company has submitted fine waiver applications to both exchanges, citing the grace period permitted under the respective regulations. The company currently awaiting the exchanges' consideration	The company has filed application claiming grace period under the regulation	Fine not paid and the application for waiver of fine was filed in due time.

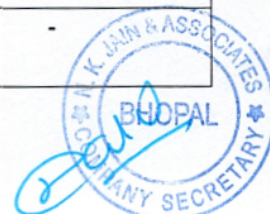


								and response to the waiver request.		
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II. **Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:** Not Applicable during the Financial Year.

III. **We hereby report that, during the review period the compliance status of the listed entity is appended as below:**

Sr.N o.	Particulars	Compliance Status (Yes/No/N A)	Observation /Remarks by PCS
1	<u>Secretarial Standard:</u> The compliances of listed entities are in accordance with Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	-
2	<u>Adoption and timely updation of the Policies:</u> - All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities - All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars / guidelines issued by SEBI	Yes	-
3	<u>Maintenance and disclosures on Website:</u> - The Listed entity is maintaining a functional website - Timely dissemination of the documents/ information under a separate section on the website - Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	-
4	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-
5	<u>To examine details related to Subsidiaries of listed entities:</u>	Yes	-



	(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries		
6	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	-
8	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee	Yes	-
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and	No	The Company has received a Show Cause Notice dated March 24, 2026 from the Adjudicating Authority under the provisions of the SEBI Act, 1992 and applicable SEBI Regulations, alleging certain violations by the Company and other notices.



	circulars/ guidelines issued thereunder		
12	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	No	

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For N.K. Jain & Associates

Company Secretaries

Neelesh Jain

Proprietor

FCS-6436, CP-6912

Peer Review Certificate No. 2505/2022

Firm Reg. No.: S2005MP082700

Place: Bhopal

Dated: 28.05.2026

UDIN number: F006436H000519960

