SOM DISTILLERIES AND BREWERIES 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/2026 **Date**:- **06.09.2026**

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. cmlist@nse.co.in Security ID: SDBL	Dy. General Manager, Department of Corporate Services, **BSE LIMITED**, 25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001. corp.compliance@bseindia.com Security ID: 507514

SUB: SUBMISSION OF BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR 2025 - 2026.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with the relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India, please find enclosed herewith a copy of the Business Responsibility and Sustainability Report for FY 2025-26, which also forms part of the Annual Report for FY 2025-26. The Business Responsibility and Sustainability Report is also uploaded on the website of the Company at www.somindia.com.

Kindly take the same on your record.

For Som Distilleries and Breweries Limited

JITENDRA PARIHAR Digitally signed by JITENDRA PARIHAR Date: 2026.09.06 16:02:45 +05'30'

Jitendra Parihar
Company Secretary & Compliance Officer
Mem No. – A40734
Encl: As above

ANNEXURE II TO THE BOARD'S REPORT
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

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

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	**Corporate Identity Number (CIN) of the Listed Entity**	L74899DL1993PLC052787
2	**Name of the Listed Entity**	Som Distilleries and Breweries Limited (Formerly Known as Som Distilleries Breweries & Wineries Limited)
3	**Year of incorporation**	1993
4	**Registered office address**	1-A, Zee Plaza, Arjun Nagar, Safdarjung Enclave, Kamal Cinema Road, New Delhi – 110029
5	**Corporate address**	23, Zone II, Maharana Pratap Nagar, Bhopal- 462011 (Madhya Pradesh) India
6	**E-mail**	compliance@somindia.com
7	**Telephone**	0755-4271271, 4278827
8	**Website**	www.somindia.com
9	**Financial year for which reporting is being done**	April 1, 2025 – March 31, 2026
10	**Name of the Stock Exchange(s) where shares are listed**	(a) National Stock Exchange Limited (b) BSE Limited
11	**Paid-up Capital**	Rs. 41,58,02,624
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Shri. Nakul Kam Sethi Whole Time Director (011-26169909) Email:(nksethi@somindia.in)
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	The Report presented is on Consolidated Basis. The Report is made based on the data collected by the 3 SDBL owned Plants and 5 Offices.
14	**Name of Assurance Provider**	Not Applicable
15	Type of Assurance Obtained	Not Applicable

II. PRODUCTS/SERVICES

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

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

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of beer	11031	84.7
2	Alcoholic Beverages, Indian Made Foreign Liquor	11011	15.3

III. OPERATIONS

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

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

19. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of States)	22 States & Union Territories
International (No. of Countries)	18

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.69%

c. A brief on types of customers

SDBL's main customers are retail consumers, restaurants, hotels and Canteen Store's Department, The Products are either supplied through Government Corporations and Distributors.

IV. EMPLOYEES

20. Details as at the end of Financial Year: 31.03.2026

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	460	451	98.04	9	1.95
2.	Other than Permanent (E)	235	235	100	0	0
3.	**Total employees (D + E)**	**695**	**686**	**98.70**	**9**	**1.29**
WORKERS						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	495	275	55.55	220	44.44
6.	**Total workers (F + G)**	**495**	**275**	**55.55**	**220**	**44.44**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total differently abled employees (D + E)**	Nil	Nil	Nil	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	**Permanent (F)**	Nil	Nil	Nil	Nil	Nil
5.	**Other than Permanent (G)**	Nil	Nil	Nil	Nil	Nil
6.	**Total differently abled workers (F + G)**	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel except Executive and Managing Directors	2	0	0

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

Particulars	FY 2025-26 (Turnover Rate in Current FY)			FY 2024-25 (Turnover Rate in Current FY)			FY 2023-24 (Turnover Rate in Current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.5	0	2.5	2.9	0	2.9	2.5	0	2.5
Permanent Workers	2.0	0	2.0	3	0	3	2.0	0	2.0

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

23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Som Distilleries and breweries Odisha private Limited	Wholly Owned Subsidiary	100%	Yes
2	Woodpecker Distilleries & Breweries Private Limited	Subsidiary	78.87%	Yes
3	Woodpecker Greenagri Nutrients Private Limited	Wholly Owned Subsidiary	100%	Yes

VI. CSR DETAILS

24.

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

(ii) Turnover (in Lakhs) : 97,101.17 Lakh

(iii) Net worth (in Lakhs): 65,918.25 Lakh

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current FY)			FY 2024-25 (Previous Year)		
		No. of Complaints Filed during the Year	No. of Complaints Pending Resolution at Close of the Year	Remarks	No. of Complaints Filed during the Year	No. of Complaints Pending Resolution at Close of the Year	Remarks
Communities	No compliant received.						
Investors (other than shareholders	Not Applicable. SDBL is a listed entity and does not have any other investor type apart from Ordinary Equity.						

Shareholders	Yes	08	0	-	02	0	-
Employees and workers Customers	Yes	NIL	NIL	--	NIL	NIL	-
Value Chain Partners	Yes	NIL	NIL	--	NIL	NIL	-

Weblink: https://www.somindia.com/som-policies-codes.php

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	R	The Company's operations and supply chain are exposed to climate-related risks, including changes in weather patterns, water availability, agricultural yields and energy requirements. Changes in environmental regulations and the transition towards a lower-carbon economy may also affect the sourcing and cost of raw materials, packaging materials and energy. These factors may impact production continuity, operating costs and demand.	The Company is progressively integrating climate considerations into its operating and business strategies to strengthen resilience and business continuity. Initiatives include improving energy efficiency, reducing emissions, optimising resource consumption, increasing the use of alternative fuels and adopting environmentally responsible production practices. The Company continues to evaluate opportunities to reduce its carbon and environmental footprint.	Negative – Potential increase in energy, raw material and compliance costs, as well as possible disruption to operations.
2.	Water Stewardship and Availability	R	Water is a critical input for brewing and related manufacturing processes. Water stress, changing rainfall patterns, regulatory restrictions or competing demand for water could affect production continuity and operating costs, particularly at locations exposed to water scarcity.	The Company focuses on water conservation, efficient water utilisation,groundwater recharge, reuse and recycling wherever technically feasible. Its breweries operate with effective effluent treatment systems and zero-discharge practices, supporting responsible management of water resources. The Company continues to identify opportunities to improve water-use efficiency.	Negative – Water scarcity or additional regulatory requirements could increase capital and operating expenditure; efficient water use can partly offset these costs.
3.	Energy Management and GHG Emissions	R	Brewing operations are energy intensive and exposed to fluctuations in the cost and availability of electricity and conventional fuels. Increasing regulatory and stakeholder expectations relating to greenhouse-gas emissions may also require additional investments in energy efficiency and cleaner technologies.	The Company is working towards improving energy efficiency, reducing fuel consumption and increasing the use of alternative fuels. Energy-efficient equipment and process improvements are considered as part of ongoing operational initiatives. The Company continues to assess opportunities for reducing emissions intensity.	Negative – Higher energy prices, carbon-related requirements and transition investments may increase costs; energy-efficiency measures can generate savings over time.
4.	Sustainable Resource Management	O	Efficient management of natural resources such as water, energy, packaging materials and agricultural inputs provides an opportunity to reduce environmental impact, improve operational efficiency and strengthen long-term resilience.	The Company promotes resource efficiency through water conservation, recycling and reuse initiatives, alternative fuels and process optimization. Sustainability considerations are increasingly incorporated into operational decision-making and investment planning.	Positive – Better resource efficiency can reduce consumption, operating costs and environmental compliance exposure while supporting long-term competitiveness.

5.	Waste Management and Circularity	R	Brewing and manufacturing operations generate packaging waste, process waste and other forms of industrial waste. Inefficient management can create environmental and regulatory risks and increase disposal costs, while recycling and recovery provide opportunities for resource conservation.	The Company is committed to reducing waste generation and improving waste segregation, recovery and responsible disposal. Government-approved and authorized vendors are engaged for collection and disposal of relevant waste streams. Glass bottles are recycled/reused where feasible, and efficient effluent treatment systems are operated to minimize environmental impact.	Positive – Effective waste reduction, recycling and recovery can reduce disposal costs, improve resource efficiency and strengthen compliance.
6.	Packaging Sustainability	O	Packaging is a significant component of the beverage value chain. Rising environmental expectations and evolving regulations concerning packaging waste, recyclability and extended producer responsibility create both compliance challenges and opportunities to improve packaging efficiency and circularity.	The Company encourages recycling and reuse of packaging materials, including glass bottles, and works with suppliers and other stakeholders to support responsible packaging practices. Opportunities to improve material efficiency, recyclability and recovery are evaluated as part of procurement and operational practices.	Positive – Greater packaging efficiency and recycling can reduce material and disposal costs and strengthen brand and regulatory positioning.
7.	Governance, Ethics and Transparency	O	Strong governance, ethical conduct and transparency are fundamental to stakeholder confidence and sustainable value creation. Increasing expectations from regulators, investors, customers and employees provide an opportunity to strengthen governance systems and organizational credibility.	The Company has established a governance framework supported by the Code of Conduct and Ethics Policy, Anti-Bribery Policy, Whistleblower Policy, Related Party Transaction Policy and other internal policies and reporting mechanisms. These systems promote ethical conduct, accountability, transparency and responsible decision-making.	Positive – Strong governance can enhance stakeholder confidence, reduce conduct and compliance risks and support long-term value creation.
8.	Social Responsibility and Community Development	O	The Company's manufacturing facilities are closely connected with the communities in which they operate. Local employment, local procurement and responsible community engagement can strengthen stakeholder relationships and contribute to inclusive economic development.	The Company provides employment opportunities to local youth around its manufacturing locations and engages local suppliers wherever feasible. The Company seeks to operate responsibly and contribute to the economic development of surrounding communities while supporting the principles of Make in India.	Positive – Strong community relationships can improve employee engagement, strengthen the Company's social licence to operate and support business continuity.
9.	Occupational Health, Safety and Employee Well-being	R	Manufacturing and brewing operations involve machinery, utilities, boilers, electrical systems, material handling and other operational hazards. Workplace incidents can result in injuries, employee well-being concerns, production disruptions, regulatory consequences and financial losses.	The Company is committed to high standards of occupational health and safety. Appropriate personal protective equipment is provided, safety protocols are followed and fire and emergency response drills are conducted periodically. Workplace hazards are systematically identified and safety practices, training and preventive controls are continually strengthened.	Negative – Incidents may result in medical and compensation costs, production disruption, regulatory exposure and reputational impact.
10.	Cybersecurity and Data Protection	R	Increasing digitalisation and dependence on information systems expose the Company to cyberattacks, data breaches, business interruption, information loss and data privacy risks. A significant incident could disrupt operations and adversely affect stakeholder confidence.	The Company continues to strengthen cybersecurity through appropriate technology infrastructure, access controls, security tools, backup and recovery mechanisms and monitoring systems. Employee awareness and internal controls are also strengthened to reduce cyber and information-security risks.	Negative – Cyber incidents may result in business disruption, remediation costs, regulatory consequences and reputational damage.

11.	Responsible Supply Chain and Local Procurement	O	The Company's operations depend on reliable sourcing of raw materials, packaging materials, utilities and services. Responsible sourcing, supplier resilience and local procurement can reduce supply-chain disruption while supporting local economic development.	The Company engages with local suppliers wherever feasible and seeks to maintain reliable and diversified sourcing arrangements. Supplier relationships are managed with emphasis on quality, continuity, responsible business practices and compliance with applicable requirements.	Positive – Supply-chain resilience and local sourcing can reduce disruption risk, improve responsiveness and support cost and working-capital efficiencies.
12.	Employee Development, Diversity and Inclusion	O	A skilled, engaged and inclusive workforce is essential for operational excellence, productivity and long-term organizational resilience. Attracting and retaining capable employees also supports the Company's ability to scale its manufacturing and business operations.	The Company promotes employee capability development through training, on-the-job learning and role-based development. It seeks to provide a fair and inclusive workplace and encourages employee engagement, safe working practices and professional growth.	Positive – Higher employee capability and engagement can improve productivity, retention and operational performance while reducing recruitment and training costs.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, The Policies formulated are as per the principle and core values of NGRBCs								
b. Has the policy been approved by the Board? (Yes/No)	Yes, The Policy have been reviewed and approved by the Board								
c. Web Link of the Policies, if available	https://www.somindia.com/som-policies-codes.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes. Every department of SDBL has implemented the working of our policies. These are governed / monitored by the respective Departmental heads.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. our Company's documentation (Agreements, Contracts, Purchase Orders) with our value chain partners (for both supply and services) contain compliance clauses. Value chain partners are required to comply with our Business Code of Conduct prior to or on signing of the Agreement, understand the policies contained therein and agree to act in accordance with the standards and principles.								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusted) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SDBL follows the policy /practice as issued by the Ministry of Corporate affairs under National Voluntary Guidelines, 2011. Accredited with Various Certifications likes: FSSAI Certification ISO: 9001:2008								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Society: Spirit of Progress is our 10-year ESG action plan to help create a more inclusive and sustainable world, building on the legacy of our founders to create a positive impact on our company, within our communities and for society. To lead our business through the next decade, we have set ourselves 15 goals which align with the United Nations' Sustainable Development Goals.								

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company's sustainability agenda is focused on reducing its environmental footprint, promoting efficient use of natural resources and embedding responsible business practices across its operations and value chain. During the year, the Company continued to strengthen its initiatives across key sustainability priorities, including reduction of carbon emissions, responsible sourcing of raw materials, efficient water management, energy conservation, sustainable packaging and responsible consumption. The Company remains committed to improving resource efficiency and reducing the environmental impact of its manufacturing operations through greater adoption of energy-efficient processes, optimisation of water consumption and increased use of sustainable packaging solutions. SOM is also working closely with suppliers and business partners to encourage responsible sourcing and integrate sustainability considerations across its value chain. Initiatives towards rainwater harvesting, water conservation and reuse are being progressively evaluated and implemented based on the requirements and conditions at individual manufacturing locations. The Company also recognises the importance of responsible consumption and continues to promote responsible drinking through appropriate awareness initiatives and stakeholder engagement. These efforts are intended to encourage informed and responsible consumption of its products. Overall, we continue to make progress towards its identified sustainability commitments and targets. Certain initiatives, particularly those involving packaging transition, water replenishment and value-chain collaboration, are being implemented progressively and may require additional time and investments to achieve the desired scale. The Company remains committed to monitoring performance against these objectives and strengthening its sustainability practices in line with evolving regulatory requirements, stakeholder expectations and industry best practices.
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to the Chairman's message in the Annual Report page.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company is primarily responsible to protect and enhance shareholder value through strategic supervision. As trustees, the Board ensures that the Company has clear goals aligned to shareholder value and its growth, and in line with its Sustainability agenda.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Corporate Social Responsibility Committee (CSR Committee) of the Board is responsible for decision making on sustainability related issues. The CSR Committee has various responsibilities, including reviewing, overseeing and monitoring the Company's CSR matters.

10. Details of Review of NGRBCs by the Company:

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

b. Compliance with Statutory Requirements of relevance to the principles and rectifications of any non-compliances	Annually

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								
If yes, Provide name of the agency	NA								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/ No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness Programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	SDBL has been committed itself in Spreading awareness and creating a learning environment through its familiarization programs for its Board of Directors at regular intervals	80%
Key Managerial Personnel	6	SDBL conducted awareness sessions on various area covering Conflict of Interest, Employee Health & Safety, External Communications, Human Rights & Dignity at Workplace and Information Management and Security.	75%
Employees other than BOD and KMPs	4	During the year, SDBL has conducted various awareness programs and workshop on health & safety, skill development programme, Information on cyber security awareness, programmes on mental and physical well-being.	70%
Workers	7	During the year, SDBL has conducted various awareness programs and workshop on health & safety, skill development programme, Information on cyber security awareness, programmes on mental and physical well-being.	65%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No) - Yes**

If Yes, provide details in brief

The Company is committed to maintaining the highest standards of integrity, ethical conduct and transparency in all its business activities. The Company's Code of Conduct serves as a key guiding framework for responsible governance and ethical behaviour across the organisation and is supported by principles relating to prevention of corruption and bribery.

These principles are applicable across the entities within the Group, and all stakeholders, including employees, management, business partners, vendors and contractors, are expected to conduct themselves in accordance with the Company's ethical standards and applicable laws.

The Company follows appropriate due diligence and ethical considerations while selecting and engaging vendors, contractors and other business partners, with an emphasis on dealing with parties that demonstrate a commitment to responsible and ethical business practices.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place-

https://www.somindia.com/som-policies-codes.php

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

Particular	FY2025-26	FY2024-25
Director	Nil	Nil
Key Managerial Personnel		
Employee		
Worker		

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

	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil			

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

No Corrective action required.

8. **Number of days of accounts payables:**

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	56 Days Approx	45 Days Approx

Note: The above indicator has been calculated as 365/(Trade payables turnover ratio). The Trade payable turnover ratio is taken as disclosed in the audited standalone financial statements

9. **Open-ness of Business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances &

investments, with related parties, in the following format:

Parameters	Metrics	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Concentration of Purchase	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchase ae made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL
Shares of RPTs in	a. Purchases (Purchases with related parties / Total Purchases	6.20%	4.50%
	b. Sales (Sales to related parties / Total Sales)	1.18%	8.50%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100.00%	50.00%
	d. Investment (Investment in related parties/total investment made)	99.99%	99.99%

Note 1: SDBL has considered 'trading house' as a business entity that specializes in facilitating transactions between a home country and a foreign country. Such an entity acts as an intermediary between buyers and sellers across different countries, connecting them and facilitating the exchange of goods and services.

In line with the above, SDBL does not have any supplier falling under the category of a 'trading house'.

Note 2: Majority sales of the company are to state owned excise corporations.

Note 3: For Loans & advances and Investments (current and non-current), closing balances disclosed in the audited standalone financial statements for the year ended March 31, 2026 have been considered.

PRINCIPLE 2

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

ESSENTIAL INDICATORS

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

S. No.	Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
1.	Research & Development	NIL	NIL	NA
2.	Capex	200	200	NIL

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

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

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

   The Company is committed to using its resources efficiently and responsibly, focusing on sustainability through reduction, re-use, recycling, and waste management. We continually strive to enhance energy efficiency across all aspects of our operations. Measures are in place to monitor and prevent pollution, and we aim to boost our environmental performance by adopting cleaner production methods and promoting energy-efficient and environmentally friendly technologies. We also develop processes and contingency plans designed to prevent, mitigate, and control any environmental impacts resulting from our operations.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for.**

   a. **Plastics (including packaging)**: SDBL is committed to collect and dispose off the Plastic waste so generated or Resale to approved recyclers

   b. **E-waste:** SDBL is committed to collect and disposed off the E- waste so generated or disposing to PCBs authorized vendor for recycling and safe disposal

   c. **Hazardous waste:** N.A.

   d. **Other waste:** Other waste such as glass, paper etc. is collected and disposed to authorized vendors

4. a. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No) - Yes

b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

The waste collection plan is in line with the Extended Producer Responsibility (EPR) plan.

c. If not, provide steps taken to address the same- NA

PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	451	451	100	451	100	NIL	NIL	NIL	NIL	451	100
Female	9	9	100	9	100	9	100	NIL	NIL	9	100
Total	460	460	100	460	100	9	100	NIL	NIL	460	100
Other than Permanent Employees											
Male	235	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	0	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	235	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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

Category	% of worker covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Other than Permanent Workers											
Male	275	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	220	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	495	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

(c) Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.02%	0.05%

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

Benefits	FY2025-26 Current Financial Year			FY2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No.of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes

Others – please specify	-	-	-	-	-	-

3. **Accessibility of workplaces**

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

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

If not, whether any steps are being taken by the entity in this regard

Not Applicable

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

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

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

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

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

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

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of Employees / Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The company doesn't have any Worker association(s) or Unions.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. **Details of training given to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employee										
-Male	451	272	60.31	272	60.31	488	342	70	342	70
-Female	9	7	77.77	7	77.77	6	6	100	6	100

TOTAL	**460**	**279**	**60.65**	**279**	**60.65**	**494**	**348**	**70**	**348**	**70**
WORKER										
-Male	275	168	61.09	168	61.09	591	408	69	408	69
-Female	220	132	60	132	60	259	181	70	181	70
TOTAL	**495**	**300**	**60.60**	**300**	**60.60**	**850**	**589**	**69**	**589**	**69**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	**451**	**451**	**100.00**	**488**	**488**	**100.00**
Female	**9**	**9**	**100.00**	**6**	**6**	**100.00**
Total	**460**	**460**	**100.00**	**494**	**494**	**100.00**
Workers						
Male	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
Female	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
Total	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**

10. Health and safety management system:

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

Yes. SDBL is committed to maintaining a strong occupational health and safety culture across all its operations. The Company focuses on creating a safe, healthy and conducive working environment by identifying potential health and safety risks, implementing appropriate controls and promoting employee awareness and wellbeing.

The Company complies with applicable occupational health and safety laws, regulations and statutory requirements prescribed by the Government of India. Health and safety practices are implemented and monitored at the regional, plant and departmental levels, with management oversight to ensure that identified risks are appropriately assessed, controlled and reviewed.

The Company undertakes various initiatives to strengthen workplace safety, including regular safety inspections, employee awareness and training programmes, emergency preparedness measures and incident/near-miss reporting and review. Employees are encouraged to actively participate in maintaining safe working conditions and to promptly report unsafe acts, conditions or potential hazards.

The occupational health and safety framework covers employees and workers across the Company's operational locations, with particular focus on manufacturing and other areas involving operational and workplace risks. Through these initiatives, SDBL aims to continuously strengthen its safety practices, minimise workplace incidents and promote a culture where health, safety and wellbeing remain integral to its operations.

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

We have adopted a comprehensive and systematic approach to identifying and managing work-related hazards and risks across both routine and non-routine activities. The process includes proactive hazard identification, periodic risk assessments, incident and near-miss investigations, and continuous monitoring of health and safety performance in line with applicable regulatory requirements and established industry practices.

Employees are encouraged to actively participate in the identification and reporting of unsafe conditions, hazards and near misses. Reported hazards are evaluated promptly, and appropriate corrective and preventive measures are implemented to minimise the likelihood of incidents, injuries and occupational illnesses. Risk assessments are also reviewed following the implementation of corrective actions to ensure that the controls remain effective and that any residual risks are appropriately addressed.

The Company conducts regular safety inspections and audits, emergency preparedness drills and safety training programmes to strengthen awareness and preparedness across its operations. Cross-functional safety committees also facilitate identification of potential risks and implementation of appropriate mitigation measures.

Through these processes, the Company seeks to embed a proactive safety culture in which employees at all levels take responsibility for workplace safety. The objective is not only to ensure compliance with applicable health and safety requirements but also to continuously improve workplace safety and provide a safe and healthy working environment for all employees and workers.

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

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

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

No.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Our Company has set up elaborate safety systems to ensure a safe work environment. Emphasis is given to prevention of any accident. As a result of strict safety norms being followed.

A Central Safety Committee has been constituted to continuously review and upgrade the safe working practices. Emergency management plan is in place for mitigating any kind of emergency. Proper systems have been set up to record and report any accident, which is thoroughly investigated and corrective action taken for future prevention.

At work place appropriate protective equipment and gears are provided to the employees and usage of the same is strictly monitored to ensure a high level of safety. Training programs are regularly conducted for training the employees in proper use of safety equipment and following the safe work practices.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. **Assessments for the year**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

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

We have placed various safety protocols and hierarchy of controls in place to mitigate hazards and ensure safety of workplace and its team members Working conditions and furthermore, the Risk Identified are regularly monitored and suitable corrective action is taken.

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

ESSENTIAL INDICATORS

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

SDBL identifies its key stakeholder groups through a structured stakeholder engagement process. The Company considers external trends affecting its operating environment, together with the expectations, concerns and feedback of relevant stakeholders, to determine the groups with whom regular engagement is required. The key stakeholder groups identified by the Company include investors, customers, suppliers, employees, communities, and government and regulatory authorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	NO	Through press releases, results calls, Shareholders can lodge their complaints or grievances via e-mail to the Company Secretary & Compliance Officer at compliance@somindia.com or to the Registrar and Share Transfer Agent ("RTA") at investor@masserv.com. The contact details of the Company Secretary & Compliance Officer and the RTA is available on the website of the Company at https://www.somindia.com	Throughout the year	Performance growth prospects
Customers	NO	Direct meetings, website through trade bodies and other associations. The customers can also contact us through our customer care number or through our website.	Throughout the year	Development, customer feedback
Suppliers	NO	Supplier meetings, trade shows. The suppliers can also connect with us through our web site.	Throughout the year	Credit terms, quantity of supplies contracts
Employees	NO	Yes - For its employees and workers, the Company has a Grievance Redressal Committee in place. Internal processes have been established to address grievances effectively. The company also uses direct one to one meetings, phone calls, email.	Throughout the year	Role, remuneration, work culture, KRA
Community	NO	One-to-one meetings or conversations, Ongoing projects with small farmers, Community meetings	Throughout the year	Community development, employment, CSR, Sustainability
Government and Regulatory body	NO	One-to-one meetings or conversations, Ongoing partnerships, Emails	Throughout the year	Statutory Compliances, Licenses, Tenders, Industry representation

LEADERSHIP INDICATORS

1.	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	Stakeholder engagement is primarily led by senior management through structured interactions undertaken throughout the year, based on the nature and requirements of each stakeholder group. Key feedback, concerns and material matters arising from these engagements are consolidated by the management and placed before the Board, as appropriate, for its review, evaluation and guidance.
2.	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities or the entity.	Yes. Inputs and feedback received through stakeholder consultations are reviewed by the relevant management teams. Where considered material and relevant, such inputs are incorporated into the Company's policies, processes, operating practices and sustainability initiatives, as appropriate.
3.	Provide details of instances of engagement with and action taken to, address the concerns of vulnerable/marginalized stakeholder groups.	During the reporting period, no specific concerns were raised by vulnerable or marginalized stakeholder groups. Potential risks and stakeholder-related matters are reviewed as part of the Company's broader risk management process, including discussions with the Independent Directors, where appropriate, and relevant considerations are incorporated into the risk management framework.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	460	299	65	494	331	67
Other than permanent	235	158	67.23	334	231	69.16
Total Employees	695	457	65.75	828	562	67.87
Workers						
Permanent	NIL	NIL	NIL	NIL	NIL	NIL
Other than permanent	495	327	66.06	850	612	72
Total Workers	495	327	66.06	850	612	72

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	460	0	0	460	100	494	0	0	494	100
Male	451	0	0	451	100	488	0	0	488	100
Female	9	0	0	9	100	6	0	0	6	100
Other than Permanent	235	0	0	235	100	334	0	0	334	100
Male	235	0	0	235	100	334	0	0	334	100
Female	0	0	0	0	0	0	0	0	0	100
Workers										
Permanent	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Male	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Other than Permanent	495	0	0	495	100	850	0	0	850	100
Male	275	0	0	275	100	591	0	0	591	100
Female	220	0	0	220	100	259	0	0	259	100

3. **Details of remuneration/salary/wages, in the following format:** **(Rs. in Lakhs)**

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	7	9.77	1	3.19
Key Managerial Personnel	2	14.05	0	-
Employees other than BoD and KMP	451	3.38	9	5.47
Permanent Workers	NA	NA	NA	NA

* The Board of Directors comprises remuneration paid to Executive Directors.

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

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

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

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

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

Category	Financial Year 2025-26 (Current Financial Year)			Financial Year 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

The Company has Internal Complaints Committee (ICC) with Ms. Anamma Bosco as (Presiding Officer), Mr. Nakul Sethi (Member), Mr. Rajesh Dubey (Member), Ms. Madhuri Goel a member from an NGO, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All female employees are covered under the Policy. There was no complaint received from any employee during the FY 2025-26 and hence no complaint is outstanding as on March 31, 2026 for redressal.

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

9. **Assessments for the year:**

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

10. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above**

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

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

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

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

ESSENTIAL INDICATOR

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

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Energy Consumption in Terra Joules (TJ)		
Total electricity consumption (A)	90.02	98.95
Total fuel consumption (B)	139.8	167.21
Energy consumption through other sources (C)	1.75	2.40
Total energy consumption (A+B+C)	**231.57**	**268.57**
Energy Intensity		
Energy intensity per crore rupee of turnover (Total energy consumption/ turnover in crore rupees) (MJ/Cr)	100464	84688
Energy intensity for litre of Beverage packed (MJ/L)	1.40	1.58
Energy intensity for litre of spirit distilled (MJ/L)	NA	NA

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

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

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

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

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	165191	254886
(ii) Groundwater	427112	543599
(iii) Third party water	NIL	NIL
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**592303**	**798485**
Total volume of water consumption (in kilolitres)	**510197**	**752849**
Water intensity per crore rupees of turnover (Water consumed / turnover) (KL/ Cr)	221	265
Water intensity for Beverage packed (Litre of Water consumed per litre of Beverage packed)	3.09	3.3
Water intensity for Spirit distilled (Litre of Water consumed per litre of Spirit distilled	NA	NA

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

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

4. **Provide the following details related to water discharged:**

Parameter	Financial Year 2025-26 (Current Financial Year)	Financial Year 2024-25 (Current Financial Year)
I. To Surface Water		
No Treatment	NA	NA
With Treatment-Pls Specify	NA	NA
II. To Ground Water		
No Treatment	NA	NA
With Treatment-Pls Specify	NA	NA
III. To Sea Water		
No Treatment	NA	NA
With Treatment-Pls Specify	NA	NA
IV. Send to Third Parties		
No Treatment	NA	NA
With Treatment-Pls Specify	NA	NA
V. Others		
No Treatment	NA	NA
With Treatment-Pls Specify	NA	NA

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

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

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

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
NOx	**Mg/Nm3**	**22.00**	**27.00**
Sox	**Mg/Nm3**	**16.10**	**17.2**
Particular Matter (PM)	**Mg/Nm3**	**50.00**	**48.00**
Persistent Organic Pollutants (POP)	**Mg/Nm3**	**NIL**	**NIL**
Volatile Organic Compounds (VOC)	**Mg/Nm3**	**NIL**	**NIL**
Hazardous Air Pollutants (HAP)	**Mg/Nm3**	**NIL**	**NIL**
Others-Please Specify	**Mg/Nm3**	**NIL**	**NIL**

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

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

Parameter	Please Specify Unit	FY 2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**Nil**	**Nil**
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**Nil**	**Nil**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	-	**Nil**	**Nil**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted	-	**Nil**	**Nil**
for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	**Nil**	**Nil**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	**Nil**	**Nil**
Total Scope 1 and Scope 2 emission intensity (optional) the relevant metric may be selected by the entity	-	**Nil**	**Nil**
Total Scope 1 and Scope 2 emission intensity (optional) the relevant metric may be selected by the entity	-	**Nil**	**Nil**

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

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

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

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

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	797.61	453.86
E-waste (B)	NIL	NIL
Bio-medical waste (C)	NIL	NIL
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)	Recycle Battery Through Buyback Policy from vendor	Recycle Battery Through Buyback Policy from vendor
Radioactive waste (F)	NIL	NIL
Other Hazardous waste. Please specify, if any. (G)	Lubricating Oil of 1.98 MT Disposed to an PCB Authorized Waste Oil Recycler	Lubricating Oil of 1.5 MT Disposed to an PCB Authorized Waste Oil Recycler
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	29634.98	37148.92
Total (A+B + C + D + E + F + G + H)	**30434.57**	**37604.28**

Waste intensity per crore rupee of turnover (Total waste generated/Revenue from operations)	38.29	13.26
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water intensity for Spirit Distilled (Litre of Water Consumed Per Litre of Spirit Distilled)	NA	NA
For each category of waste generated, total waste recovered through recycling, re using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	5501.21	2850.92
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	**5501.21**	**2850.92**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NIL	NIL
(ii) Landfilling	1672	NIL
(iii) Other disposal operations	NIL	NIL
Total	**1672**	**NIL**

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

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

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

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Our group has not undertaken any project which requires Environmental impact assessment in financial year 2025-26					

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

S. No.	Specify the law / regulation/ guidelines which was not complied with	Specify the law / regulation / guidelines which was not complied with	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is following all the environmental regulations of the country. There have been no incidents of non-compliances related to the environment in financial year 2025-26.				

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner and avoid engaging in activities that could undermine the public interest or the democratic process.)

ESSENTIAL INDICATORS

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

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

of/ affiliated to.

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

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

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

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

ESSENTIAL INDICATORS

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

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

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

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

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

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

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

Parameters	FY 2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Directly sourced from MSMEs/small producers	20%	20%
Directly from within India	90%	90%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:**

Parameters	FY 2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Rural	10%	12%
Semi Urban	35%	35%
Urban	30%	30%
Metropolitan	33%	33%
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/metropolitan)		

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services and provide consumers with the information they need to make informed choices.)

ESSENTIAL INDICATORS

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

   The company places strong emphasis on consumer satisfaction and has established a structured and responsive mechanism for receiving, monitoring and resolving consumer complaints and feedback relating to its products. Consumers can raise their concerns through the Company's dedicated customer care facility at 0755-4271271 or by writing to info@somindia.in. Consumer feedback and product-related concerns may also be received through the Company's dedicated product websites and official social media channels, including its LinkedIn presence, providing consumers with multiple avenues for communication and engagement.

Upon receipt and registration of a complaint, the Customer Care team initiates the necessary action and coordinates with the relevant functions for timely resolution. Where a product-related investigation is required, the Company facilitates collection of the relevant product/sample from the consumer and undertakes an appropriate investigation to determine the nature and underlying cause of the concern.

The findings of the investigation are reviewed by the concerned team and the outcome is communicated to the consumer. Appropriate corrective action is taken in accordance with the Company's consumer grievance handling process and applicable policies.

The Company also reviews consumer feedback and complaint trends to identify recurring issues and opportunities for improvement in product quality, packaging, service and overall consumer experience. Through this mechanism, SDBL seeks to ensure that consumer concerns are addressed in a timely, transparent and customer-focused manner, while using feedback as an input for continuous improvement across its operations.

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

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	100% of the Company's products carry appropriate statutory and consumer-facing information relevant to responsible consumption. In particular, the packaging prominently displays the prescribed health warning **"Consumption of alcohol is injurious to health",** thereby reinforcing the Company's commitment to consumer awareness and responsible consumption. The Company complies with applicable regulatory requirements relating to product labelling and consumer information. **Safe and responsible usage:** 100% of the Company's products carry the prescribed health warning regarding alcohol consumption. The Company recognises responsible consumption as an important aspect of its product stewardship and seeks to promote awareness among consumers through appropriate product labelling and communication in accordance with applicable laws and regulations.
Safe and responsible usage	
Recycling and/or safe disposal	100% of the Company's corrugated carton (CC) boxes used for product packaging carry the **recyclability symbol**, providing information to stakeholders regarding appropriate recycling and disposal. The Company continues to focus on improving packaging sustainability and encouraging responsible management of packaging materials across its operations and value chain.

4. Details of instances of product recalls on account of safety issues:

Particulars	FY 2025-26	FY 2024-25
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

Yes, The Risk management committee of the company headed by Shri Nakul Kam Sethi is responsible to formulate, monitor and review Cyber Security and risk related to data privacy. https://www.somindia.com

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

NA

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact - NIL
b. Percentage of data breaches involving personally identifiable information of customers - NIL
c. Impact, if any, of the data breaches - NA