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| <p>APPLICATION FORM FOR ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY AND RENOUNCEES ONLY USING ASBA FACILITY</p> <p><i>The Investors may also apply in the Issue using R-WAP facility at www.masserv.com. Further, the Eligible Equity Shareholders who have not provided details of their respective demat account to the Company or the Registrar at least two Working Days prior to the Issue Closing Date may apply in the Issue using only the R-WAP facility. However, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company shall not be eligible to apply in this Issue.</i></p> <p>Application No.:</p> <p>Collecting SCSBs Sign and Seal</p> |  <p>SOM DISTILLERIES AND BREWERIES LIMITED Corporate Identification Number: L74899DL1993PLC052787 Registered Office: 1A, Zee Plaza, Arjun Nagar, S.J. Enclave, Kamal Cinema Road, New Delhi – 110 029, India; Tel: +91 755 4271 271 / + 91 755 4278 827 Contact Person: Om Prakash, Company Secretary and Compliance Officer, E-mail: compliance@somindia.com; Website: www.somindia.com;</p> | <p>NOT INTENDED FOR ELIGIBLE EQUITY SHAREHOLDERS IN THE UNITED STATES</p> <table border="1"> <tr> <td>ISSUE OPENS ON</td> <td>Monday, January 17, 2022</td> </tr> <tr> <td>LAST DATE FOR ON MARKET RENUNCIATION</td> <td>Tuesday, January 25, 2022</td> </tr> <tr> <td>ISSUE CLOSING ON</td> <td>Monday, January 31, 2022</td> </tr> </table> <p><i>*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.</i></p> <p><i>The Board of Directors or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time, provided that the Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date.</i></p> <p><i>Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.</i></p> | ISSUE OPENS ON | Monday, January 17, 2022 | LAST DATE FOR ON MARKET RENUNCIATION | Tuesday, January 25, 2022 | ISSUE CLOSING ON | Monday, January 31, 2022 |
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| LAST DATE FOR ON MARKET RENUNCIATION | Tuesday, January 25, 2022 | | | | | | | |
| ISSUE CLOSING ON | Monday, January 31, 2022 | | | | | | | |
| <p>Please read the letter of offer dated December 27, 2021 ("Letter of Offer" or "LOF"), the Abridged Letter of Offer, the Rights Entitlement Letter and instructions on the reverse of this Application Form carefully. All capitalised terms not defined herein shall carry the same meaning as ascribed to them in the Letter of Offer.</p> <p>DO NOT TEAR OR DETACH ANY PART OF THIS APPLICATION FORM THIS DOCUMENT IS NOT NEGOTIABLE.</p> | | | | | | | | |
| <p>ISSUE OF UPTO 49,99,058 EQUITY SHARES OF FACE VALUE ₹ 5 EACH ("RIGHTS EQUITY SHARES") OF OUR COMPANY FOR CASH AT A PRICE OF ₹ 35/- EACH INCLUDING A SHARE PREMIUM OF ₹ 30/- PER RIGHT EQUITY SHARE (THE "ISSUE PRICE"), AGGREGATING UPTO ₹ 1,749.67[#] LAKHS ON A RIGHTS BASIS TO THE EXISTING EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 1:13 i.e. ONE RIGHTS EQUITY SHARE FOR EVERY THIRTEEN FULLY PAID-UP EQUITY SHARES HELD BY THE EXISTING EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON MONDAY, JANUARY 03, 2022 (THE "ISSUE"). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS SEVEN (7) TIMES THE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED "TERMS OF THE ISSUE" ON PAGE 117 OF THE LETTER OF OFFER.</p> <p><i>[#]Assuming full subscription</i></p> | | | | | | | | |
| <p style="text-align: center;">TERMS OF PAYMENT</p> <p>The entire amount of the Issue Price of ₹ 35 per Rights Equity Share shall be payable at the time of Application.</p> | | | | | | | | |
| <p>Rights Entitlements and the Rights Equity Shares have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or any U.S. State securities laws and may not be offered, sold, resold or otherwise transferred within the United States or the territories or possessions thereof (the "United States" or "U.S."), except in a transaction exempt from the registration requirements of the U.S. Securities Act. The Rights Equity Shares referred to in the letter of offer are being offered and sold in offshore transactions outside the United States in compliance with Regulation S under the U.S. Securities Act ("Regulation S") to existing shareholders located in jurisdictions where such offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions.</p> | | | | | | | | |

To,

Date: December 27, 2021

**The Board of Directors,
SOM DISTILLERIES AND BREWERIES LIMITED**

Dear Sir/ Madam,

- I/We hereby accept and apply for Allotment of the Rights Equity Shares (including Additional Rights Equity Shares "if applicable") mentioned in **Block I** below in response to the Abridged Letter of Offer/ Letter of Offer dated December 27, 2021 and any addenda thereto offering the Rights Equity Shares to me/us on rights basis.
- I/We agree to pay the amount specified in **Block II** below at the rate of ₹ 35/- per Rights Equity Share payable on Application on the total number of Rights Equity Shares specified in **Block I** below.
- I/We agree to accept the Rights Equity Shares Allotted to me/us and to hold such Rights Equity Shares upon the terms and conditions of the Abridged Letter of Offer/ Letter of Offer, and any addendum thereto, this Application Form, Rights Entitlement Letter and subject to the provisions of the Companies Act, 2013, SEBI ICDR Regulations, SEBI Rights Issue Circulars as applicable and the rules made thereunder and the Memorandum and Articles of Association of the Company
- I/We undertake that I/we will sign all such other documents and do all other such acts, if any, necessary on my/our part to enable me/us to be registered as the holder(s) of the Rights Equity Shares in respect of which this application may be accepted.
- I/We also agree to accept the Rights Equity Shares subject to laws, as applicable, guidelines, circulars, notifications and regulations relating to the issue of capital and listing of securities issued from time to time by SEBI/Government of India/RBI and/or other authorities.
- I/We hereby solemnly declare that I am/we are not applying for the Rights Equity Shares in contravention of section 269SS of the Income-Tax Act, 1961.
- I/We authorise you to place my/our name(s) on the Register of Members / Register of Significant Beneficial Owners. All such Resident Eligible Equity Shareholders are deemed to have accepted the following:
 - "I/ We understand that neither the Rights Entitlements nor the Rights Equity Shares have been, or will be, registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act"), or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States"), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act. I/ we understand the Rights Equity Shares referred to in this application are being offered and sold in offshore transactions outside the United States in compliance with Regulation S under the U.S. Securities Act ("Regulation S") to existing shareholders located in jurisdictions where such offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions. I/ we understand that the Issue is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlements for sale in the United States, or as a solicitation therein of an offer to buy any of the said Right Equity Shares or Rights Entitlements in the United States. I/ we confirm that I am/ we are (a) not in the United States and eligible to subscribe for the Rights Equity Shares under applicable securities laws, (b) complying with laws of jurisdictions applicable to such person in connection with the Issue, and (c) understand that neither the Company, nor the Registrar or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who the Company, the Registrar or any other person acting on behalf of the Company have reason to believe is in the United States or is outside of India and ineligible to participate in this Issue under the securities laws of their jurisdiction.
 - I/ We will not offer, sell or otherwise transfer any of the Rights Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation. I/ We satisfy, and each account for which I/ we are acting satisfies, (a) all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of my/our residence, and (b) is eligible to subscribe and is subscribing for the Rights Equity Shares and Rights Entitlements in compliance with applicable securities and other laws of our jurisdiction of residence. I/we hereby make the representations, warranties, acknowledgments and agreements set forth in the section of the Letter of Offer titled "Other Regulatory and Statutory Disclosures – Selling Restrictions" on page 113.
 - I/ We understand and agree that the Rights Entitlements and Rights Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S, or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act.
 - I/ We acknowledge that we will rely upon the truth and accuracy of the foregoing representations and agreements."

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- [illegible]

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| Total amount payable on application @ ₹ 35/- per Equity Share [Block II] = [Block I] x ₹ 35/- | |
| (₹ in Figures) | (₹ in Words) |
| | |

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|--------------------------------|--|--|--|--|--|--|--------------|--|--|--|--|--|--|--|--|
| Amount Blocked (₹ in figures): | | | | | | | (₹ in Words) | | | | | | | | |
| ASBA BANK A/c No. | | | | | | | | | | | | | | | |

Name of ASBA Bank Account Holder: _____
SCSB Name and Address: _____

I/We authorise the SCSB to block the amount specified above as part of the ASBA process. I/ We confirm that I/ we are making the payment towards my/our Application through my/ our bank account only and not using any third party bank account for making such payment. Further, I/we confirm that the ASBA Account is held in my/our own name.

I/We understand that on Application, Investors will have to pay ₹ 35/- per Rights Equity Share, which constitutes 100% of the Issue Price

SIGNATURE OF ASBA BANK ACCOUNT HOLDER

| Sole/First Account Holder | Second Joint Account Holder | Third Joint Account Holder |
|---|-----------------------------|----------------------------|
| Note: Signature(s) as per the specimen recorded with the SCSB. In case of joint shareholders, all the joint shareholders must sign in the same sequence as per specimen recorded with the SCSB. | | |

I/We hereby confirm that I/We have read, understood and accept the terms and conditions of this Application Form, Rights Entitlement Letter, Abridged Letter of Offer/ Letter of Offer dated December 27, 2021 and any addenda thereto. I/We hereby confirm that I/We have read the Instructions for filling up this Application Form given overleaf. I/We understand that in case of Allotment of Rights Equity Shares to me/us, my/our Beneficiary Account as mentioned in this Application Form would get credited to the extent of allotted Rights Equity Shares.

| Sole/First Applicant | Second Joint Applicant | Third Joint Applicant |
|---|------------------------|-----------------------|
| Note: Signature(s) as per the specimen recorded with the Depository. In case of joint shareholders, all the joint shareholders must sign in the same sequence as per specimen recorded with the Depository. | | |

----- Tear Here -----
SOM DISTILLERIES AND BREWERIES LIMITED – RIGHTS ISSUE
 ACKNOWLEDGEMENT SLIP FOR APPLICANT

APPLICATION FORM NO.

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|-------------------------------|--|--|--|--|--|--|--|--|---------------|--|--|--|--|--|--|--|--|--|-------------------------------|--------|
| Received from | | | | | | | | | | | | | | | | | | | Collecting SCSB's Sign & Seal | |
| PAN | | | | | | | | | | | | | | | | | | | | |
| DP ID and Client ID | | | | | | | | | | | | | | | | | | | | |
| Amount blocked (₹ in figures) | | | | | | | | | Bank & Branch | | | | | | | | | | | Date _ |
| ASBA Account No. | | | | | | | | | | | | | | | | | | | | |
| Tel. / Mobile No. | | | | | | | | | Email Id: | | | | | | | | | | | |

GENERAL INSTRUCTION

- (a) **Please read the instructions printed on the Application Form carefully.**
- (b) The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncees.
- (c) Please read the Letter of Offer, and any addenda thereto carefully to understand the Application process and applicable settlement process. All references in this Application Form to the "Abridged Letter of Offer" are to the Abridged Letter of Offer read together with the Letter of Offer and any addenda thereto. For accessing the Letter of Offer, the Abridged Letter of Offer, and any addenda thereto and the Application Form, please refer to the links provided below on page 4 of this Application Form.
- (d) **In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process or the optional mechanism instituted only for resident Investors in this Issue i.e., R-WAP. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA or using R-WAP. For details, see "Procedure for Application through the ASBA Process" and "Procedure for Application through R-WAP" on page 128 and page 129 respectively of the Letter of Offer.**
- (e) **Applications should be (i) submitting the Application Form to the Designated Branch of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorising such SCSB to block Application Money payable on the Application in their respective ASBA Accounts, or (ii) filling the online Application Form available on R-WAP, the optional mechanism devised by the Registrar and make online payment using their internet banking or UPI facility from their own bank account thereat. Please note that on the Issue Closing Date, i.e., Monday, January 31, 2022 (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges, and (ii) the optional facility, R-WAP will be available until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.**
- (f) In accordance with the SEBI Rights Issue Circulars, the Resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to furnish the details of their demat account along with copies of self-attested PAN, copy of any one share certificate (front & back) and details of address proof by way of sending email to info@masserv.com the records confirming the legal and beneficial ownership of their respective Equity Shares at least two Working Days prior to the Issue Closing Date i.e., Tuesday, January 25, 2022, after which they can apply through ASBA facility only. The Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date i.e., Tuesday, January 25, 2022, shall not be eligible to make an Application for Rights Equity Shares against their Rights Entitlements with respect to the equity shares held in physical form. Eligible Equity Shareholders holding Equity Shares in physical form must check the procedure for Application by and credit of Rights Equity Shares in "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" on page 134.
- (g) The Application should be completed in all respects. Any Application Form found incomplete with regard to any of the particulars required to be given therein, and/or which is not completed in conformity with the terms of the Letter of Offer, and any addenda thereto and Abridged Letter of Offer the Rights Entitlement Letter and the Application Form is liable to be rejected. **The Application Form must be filled in English.**
- (h) An Investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with an SCSB, prior to making the Application and required to provide necessary details, including details of the ASBA Account, authorizing the SCSB to block an amount equal to the Application Money in the ASBA Account mentioned in the Application Form. In case of Application through R-WAP, the Investor should enable the internet banking or UPI facility of their respective bank accounts. Please note that only those Investors who have a demat account can apply through ASBA facility. Resident Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date can participate in the Issue by furnishing the details of their demat account to the Registrar or our Company, at least two Working Days prior to the Issue Closing Date i.e., Tuesday, January 25, 2022, post which they can apply to the Issue through ASBA facility or R-WAP.
- (i) In case of non-receipt of Application Form, Investors can also make Application on plain paper under ASBA process mentioning all necessary details as mentioned under the heading "Application on Plain Paper under ASBA process" on page 132 of the Letter of Offer and any addenda thereto.
- (j) The plain paper Application should be submitted at a Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB and not to the Bankers to the Issue or Escrow Collection Banks (assuming that such Escrow Collection Bank is not a SCSB) or to our Company or the Registrar.
- (k) **All Applicants, and in the case of Application in joint names, each of the joint Applicants, should mention his/her PAN allotted under the Income Tax Act, 1961, irrespective of the amount of the Application.** Except for Applications on behalf of the Central or the State Government, the residents of Sikkim and the officials appointed by the courts, Application Forms without PAN will be considered incomplete and are liable to be rejected. With effect from August 16, 2010, the demat accounts for Investors for which PAN details have not been verified shall be "suspended for credit" and no allotment and credit of Rights Equity Shares pursuant to the Issue shall be made into the accounts of such Investors.
- (l) In case of Application through ASBA facility, all payments will be made only by blocking the amount in the ASBA Account. Furthermore, in case of Applications submitted using the R-WAP facility, payments shall be made using internet banking facility or UPI facility. **Cash payment or payment by cheque or demand draft or pay order or NEFT or RTGS or through any other mode is not acceptable for Application.** In case payment is affected in contravention of this, the Application may be deemed invalid and the Application Money will be refunded and no interest will be paid thereon.
- (m) For physical Applications through ASBA at Designated Branches of SCSB, signatures should be either in English or Hindi or in any other language specified in the Eighth Schedule to the Constitution of India. Signatures other than in English or Hindi and thumb impression must be attested by a Notary Public or a Special Executive Magistrate under his/her official seal. The Investors must sign the Application as per the specimen signature recorded the SCSB.
- (n) In case of joint holders and physical Applications through ASBA process, all joint holders must sign the relevant part of the Application Form in the same order and as per the specimen signature(s) the SCSB. In case of joint Applicants, reference, if any, will be made in the first Applicant's name and all communication will be addressed to the first Applicant.
- (o) All communication in connection with Applications for the Rights Equity Shares, including any change in address of the Investors should be addressed to the Registrar prior to the date of Allotment in the Issue quoting the name of the first/sole Applicant and folio numbers/ DP Id and Client Id. In case of any change in address of the Eligible Equity Shareholders, the Eligible Equity Shareholders should also send the intimation for such change to the respective depository participant or to our Company or the Registrar in case of Eligible Equity Shareholders holding Equity Shares in physical form.
- (p) Only Eligible Equity Shareholders who are eligible to subscribe for Rights Entitlement and Rights Equity Shares in their respective jurisdictions under applicable securities laws are eligible to participate.
- (q) Only the Investors holding Equity Shares in demat form or the Physical Shareholders who furnish the details of their demat accounts to the Registrar not later than two Working Days prior to the Issue Closing Date, are eligible to participate through the ASBA process. In accordance with the SEBI Rights Issue Circulars, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date i.e., Tuesday, January 25, 2022, shall not be eligible to apply in this Rights Issue.
- (r) Please note that ASBA Applications may be submitted at all designated branches of the SCSBs available on the SEBI website at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes>, updated from time to time, or at such other website as may be prescribed by SEBI from time to time.
- (s) Investors are required to ensure that the number of Rights Equity Shares applied by them do not exceed the investment limits or maximum number of Equity Shares that can be held by them prescribed under applicable law.
- (t) **The Investors shall submit only one Application Form for the Rights Entitlements available in a particular demat account.** In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations such the Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts; the Investors are required to submit the Application Form separately from each demat account.
- (u) **Please note that Applications without depository account details shall be treated as incomplete and shall be rejected.**
- (v) The Company reserves the right to treat as invalid any Application Form which: (i) does not include the certification set out in the Application Form to the effect that the subscriber is authorised to acquire the Rights Equity Shares or Rights Entitlement in compliance with all applicable laws and regulations; (ii) appears to us or our agents to have been executed in or dispatched from the United States; (iii) where a registered Indian address is not provided; or (iv) where our Company believes that Application Form is incomplete or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Rights Equity Shares or Rights Entitlement in respect of any such Application Form.
- (w) **PLEASE NOTE THAT CREDIT OF THE RIGHTS ENTITLEMENTS IN THE DEMAT ACCOUNT DOES NOT, PER SE, ENTITLE THE INVESTORS TO THE RIGHTS EQUITY SHARES AND THE INVESTORS HAVE TO SUBMIT APPLICATION FOR THE RIGHTS EQUITY SHARES ON OR BEFORE THE ISSUE CLOSING DATE AND MAKE PAYMENT OF THE APPLICATION MONEY. FOR DETAILS, SEE "TERMS OF THE ISSUE - PROCEDURE FOR APPLICATION" ON PAGE 126 OF THE LETTER OF OFFER.**
- (x) Please note that the Rights Entitlements which are neither renounced nor subscribed by the Investors on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

LAST DATE FOR APPLICATION

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, January 31, 2022, i.e., Issue Closing Date. Our Board or a duly authorized committee thereof may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date). If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB or if the Application Form is not accepted at the R-WAP, on or before the Issue Closing Date or such date as may be extended by our Board or a duly authorized committee thereof, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and our Board or a duly authorized committee thereof shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Terms of the Issue - Basis of Allotment" on page 143 of the Letter of Offer. Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges, and (ii) the R-WAP facility will be available until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

WITHDRAWAL OF APPLICATION

An Investor who has applied in this Issue may withdraw their Application at any time during Issue Period by approaching the SCSB where application is submitted or sending the email withdrawal request to info@masserv.com in case of Application through R-WAP facility. However, no Investor, whether applying through ASBA facility or R-WAP facility, may withdraw their Application post the Issue Closing Date.

LIST OF SELF CERTIFIED SYNDICATE BANKS (SCSBs)

The list of banks who have registered with SEBI to act as SCSBs for the ASBA Process is <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For this Issue, following banks would be acting as SCSB: 1. Allahabad Bank 2. Andhra Bank 3. Axis Bank Ltd 4. Bank of Baroda 5. Bank of India 6. Bank of Maharashtra 7. Barclays Bank PLC 8. BNP Paribas 9. Canara Bank 10. Catholic Syrian Bank Limited 11. Central Bank of India 12. CITI Bank 13. City Union Bank Ltd. 14. Corporation Bank 15. DBS Bank Ltd. 16. Dena Bank 17. Deutsche Bank 18. Dhanlaxmi Bank Limited 19. HDFC Bank Ltd. 20. HSBC Ltd. 21. ICICI Bank Ltd 22. IDBI Bank Ltd. 23. Indian Bank 24. Indian Overseas Bank 25. IndusInd Bank 26. J P Morgan Chase Bank, N.A. 27. Janata Sahakari Bank Ltd. 28. Karnataka Bank Ltd. 29. Karur Vysya Bank Ltd. 30. Kotak Mahindra Bank Ltd. 31. Mehsana Urban Co-operative Bank Limited 32. Nutan Nagarik Sahakari Bank Ltd. 33. Oriental Bank of Commerce 34. Punjab & Sind Bank 35. Punjab National Bank 36. Rajkot Nagarik Sahakari Bank Ltd 37. RBL Bank Limited 38. South Indian Bank 39. Standard Chartered Bank 40. State Bank of India 41. SVC Co-operative Bank Ltd. 42. Syndicate Bank 43. Tamilnad Mercantile Bank Ltd. 44. The Ahmedabad Mercantile Co-Op. Bank Ltd. 45. The Federal Bank 46. The Jammu & Kashmir Bank Limited. 47. The Kalupur Commercial Cooperative Bank Ltd. 48. The Lakshmi Vilas Bank Ltd. 49. The Saraswat Co-Operative Bank Ltd 50. The Surat Peoples Co-op Bank Ltd 51. TJSB Sahakari Bank Ltd 52. UCO Bank 53. Union Bank of India 54. United Bank of India 55. Vijaya Bank 56. YES Bank Ltd 57. DCB Bank 58. Bandhan Bank 59. GP Parsik Sahakari Bank Limited 60. AU Small Finance Bank; 61. IDFC First Bank.

In terms of the SEBI Rights Issue Circulars and the MCA circular, the Application Form, Rights Entitlement Letter and Abridged Letter of Offer was dispatched to the Eligible Equity Shareholders, through email to the email addresses and physical delivery through speed post to all the Eligible Equity Shareholders who have provided their Indian addresses to our Company.

Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar (i.e., www.masserv.com) by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN. The link for the same shall also be available on the website of our Company (i.e., www.somindia.com).




Investors can access the Letter of Offer, the Abridged Letter of Offer and the Application Form (provided that such Investor is eligible to subscribe for the Equity Shares under applicable securities laws) on the websites of:

- (i) the Company at www.somindia.com;
- (ii) the Registrar at www.masserv.com;
- (iii) the Stock Exchanges at www.bseindia.com and www.nseindia.com; and
- (iv) the R-WAP www.masserv.com

The Investors can visit following links for the below-mentioned purposes:

- a) Frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: www.masserv.com
- b) Updation of Indian address/ email address/ mobile number in the records maintained by the Registrar or our Company: www.masserv.com
- c) Updation of demat account details by resident Eligible Equity Shareholders holding shares in physical form: www.masserv.com

Investors may contact the Registrar to the Issue or our Company Secretary and Compliance Officer for any pre-Issue or post-Issue related matters. All grievances relating to the ASBA process or R-WAP may be addressed to the Registrar to the Issue, with a copy to the SCSB (in case of ASBA process), giving full details such as name, address of the Applicant, contact number(s), E-mail address of the sole/ first holder, folio number or demat account, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process) or amount debited (in case of R-WAP process), ASBA Account number and the Designated Branch of the SCSB where the Application Forms, or the plain paper application, as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process), and copy of the e-acknowledgement (in case of R-WAP process). The Resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to furnish the details of their demat account along with copies of self-attested PAN and details of address proof by way of uploading on Registrar website the records confirming the legal and beneficial ownership of their respective Equity Shares at least two Working Days prior to the Issue Closing Date i.e. January 25, 2022 after which they can apply through ASBA facility or R-WAP.

| COMPANY DETAILS | REGISTRAR TO THE ISSUE | |
|--|--|--|
|  <p>SOM DISTILLERIES AND BREWERIES LIMITED Corporate Identification Number: L74899DL1993PLC052787 Registered Office: 1A, Zee Plaza, Arjun Nagar, S.J. Enclave, Kamal Cinema Road, New Delhi – 110 029, India Tel: +91 755 4271 271 / + 91 755 4278 827 Contact Person: Om Prakash, Company Secretary and Compliance Officer, E-mail: compliance@somindia.com Website: www.somindia.com</p> |  <p>MAS SERVICES LIMITED T-34, 2nd Floor, Okhla Industrial Area, Phase – II, New Delhi – 110 020, India. Telephone: +91 11 2638 7281 / 82 / 83 Facsimile: +91 11 2638 7384 Email: sm@masserv.com Website: www.masserv.com Investor grievance e-mail: info@masserv.com Contact Person: Sharwan Mangla SEBI Registration No.: INR000000049 Validity of Registration: Permanent</p> |  <p>SAFFRON CAPITAL ADVISORS PRIVATE LIMITED 605, Center Point, 6th floor, Andheri Kurla Road, J. B. Nagar, Andheri (East), Mumbai - 400 059, Maharashtra, India. Telephone: +91 22 4082 0914/0915 Facsimile: +91 22 4082 0999 E-mail: rights.issue@saffronadvisor.com Website: www.saffronadvisor.com Investor grievance: investorgrievance@saffronadvisor.com Contact Person: Varsha Gandhi</p> |

RIGHTS ENTITLEMENT LETTER FOR THE RIGHTS ISSUE OF SOM DISTILLERIES AND BREWERIES LIMITED

**FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY
THIS LETTER CONTAINS 4 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES**



SOM DISTILLERIES AND BREWERIES LIMITED

Registered Office: 1A, Zee Plaza, Arjun Nagar, S.J. Enclave, Kamal Cinema Road, New Delhi – 110 029, India ; **Telephone:** +91 755 4271 271 / + 91 755 4278 827; **E-mail:** compliance@somindia.com; **Website:** www.somindia.com ;
Contact Person: Om Prakash, Company Secretary and Compliance Officer;
Corporate Identification Number: L74899DL1993PLC052787

DP ID- Client ID/Folio Number:

Application Number:

Sole/First Holder Name:

Add 1:

Add 2:

Add 3:

Add 4:

PIN

Joint Holder 1:

Joint Holder 2:

Joint Holder 3:

December 27, 2021

Dear Shareholder,

Sub: ISSUE OF UPTO 49,99,058 EQUITY SHARES OF FACE VALUE ₹ 5 EACH (“RIGHTS EQUITY SHARES”) OF OUR COMPANY FOR CASH AT A PRICE OF ₹ 35/- EACH INCLUDING A SHARE PREMIUM OF ₹ 30/- PER RIGHT EQUITY SHARE (THE “ISSUE PRICE”), AGGREGATING UPTO ₹ 1,749.67[#] LAKHS ON A RIGHTS BASIS TO THE EXISTING EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 1:13 i.e. ONE RIGHTS EQUITY SHARE FOR EVERY THIRTEEN FULLY PAID-UP EQUITY SHARES HELD BY THE EXISTING EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON MONDAY, JANUARY 03, 2022 (THE “ISSUE”). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS SEVEN (7) TIMES THE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED “TERMS OF THE ISSUE” ON PAGE 117 OF THE LETTER OF OFFER.

[#] Assuming full subscription

Ref: Letter of Offer dated December 27, 2021 and Abridged Letter of Offer dated December 27, 2021, issued by the Company to the Eligible Equity Shareholders pursuant to the Rights Issue.

We are happy to inform that our Company is proposing a Rights Issue of Equity Shares as mentioned in the captioned subject in the ratio of 1 (One) Rights Equity Share for every 13 (Thirteen) fully paid-up Equity Share(s) held by the existing Equity Shareholders on the Record Date, that is on Monday, January 03, 2022.

With reference to the above, please find below the details of the Equity Shares held by you as on the Record Date, i.e., Monday, January 03, 2022 along with your Rights Entitlements calculated on the basis of the above-mentioned ratio for your kind information:

| FOLIO NUMBER/ DP OR CLIENT ID | NUMBER OF EQUITY SHARES HELD BY YOU ON RECORD DATE I.E., MONDAY, JANUARY 03, 2022 | NUMBER OF RIGHTS ENTITLEMENT |
|--------------------------------------|--|-------------------------------------|
| | | |

You are requested to kindly note that the Issue Price is ₹ 35/-. The entire amount of the Issue Price of ₹ 35/- shall be payable at the time of Application.

You are requested to take note of the Issue Schedule as provided

| ISSUE OPENS ON | LAST DATE FOR MARKET RENUNCIATION | ISSUE CLOSURES ON |
|---------------------------------|--|---------------------------------|
| Monday, January 17, 2022 | Tuesday, January 25, 2022 | Monday, January 31, 2022 |

****Eligible Equity Shareholders are requested to ensure that renunciation through off market transfer is completed in such a manner that the Rights Entitlement are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.***

Kindly note that pursuant to the provisions of the SEBI ICDR Regulations and the SEBI – Rights Issue Circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the Rights Entitlements, as mentioned above, shall be credited only in dematerialized form in your demat account before the Issue Opening Date with ISIN – **INE480C20012**.

In accordance with the SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020, SEBI circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020 and SEBI Circular SEBI/HO/CFD/DIL1/CIR/P/2021/13 dated January 19, 2021

("SEBI Rights Issue Circulars"), the Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to furnish the details of their demat account along with copies of self-attested PAN, copy of any one share certificate (front & back) and details of address proof by way of **sending email to RTA info@masserv.com** the records confirming the legal and beneficial ownership of their respective Equity Shares at least two (2) Working Days prior to the Issue Closing Date i.e., Tuesday, January 25, 2022, after which they can apply through ASBA facility only. For further details, please refer to the headings "*Option to receive Right Equity Shares in Dematerialised Form*" in the chapter titled "*Terms of the Issue*" at page 117 of the Letter of Offer.

You can obtain the details of your respective Rights Entitlements from the website of the Registrar to the Issue at: www.masserv.com, by entering your DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form). You may also communicate with the Registrar with the helpline number (+91 11 2638 7281 / 82 / 83) and through their email address info@masserv.com.

Fractional Entitlements

The Equity Shares are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 1 (One) Rights Equity Share for every 13 (Thirteen) Equity Shares held as on the Record Date. As per SEBI Rights Issue Circulars, the fractional entitlements are to be ignored. Accordingly, if the shareholding of any of the Eligible Equity Shareholders is not in the multiple of 13 (Thirteen) Equity Shares, the fractional entitlements of such Eligible Equity Shareholders shall be ignored by rounding down of their Rights Entitlements. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the Allotment of one additional Equity Share if they apply for additional Equity Shares over and above their Rights Entitlements, if any, subject to availability of Equity Shares in this Issue post allocation towards Rights Entitlements applied for. For further details, see "*Terms of the Issue*" beginning on page 117 of the Letter of Offer.

Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders

Pursuant to provisions of the SEBI ICDR Regulations read with SEBI Rights Issue Circulars and in terms of the Letter of Offer, the Rights Entitlements of the Eligible Equity Shareholders have been credited in their respective demat account under the ISIN - INE480C20012. For details of credit of the Rights Entitlements, see "*Terms of the Issue - Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders*" on pages 119 of the Letter of Offer.

Trading of the Rights Entitlements

In accordance with the SEBI Rights Issue Circulars, the Rights Entitlements credited shall be admitted for trading on the Stock Exchanges under ISIN - INE480C20012. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlements. Investors shall be able to trade/ transfer their Rights Entitlements either through On Market Renunciation or through Off Market Renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism. For more details, see "*Procedure for Renunciation of Rights Entitlements*" on page 130 of the Letter of Offer.

Renunciation of Rights Entitlement

The Issue includes a right exercisable by you to renounce the Rights Entitlements credited in your demat account either in full or in part in favor of any other person or persons in India only. The renouncement of Rights Entitlements credited in your demat account can be made either a) by using the secondary market platform of the Stock Exchanges through a registered stock broker ("*On Market Renunciation*") or b) through off market transfer through a depository participant ("*Off Market Renunciation*") during the Renunciation Period. For more details, see "*Procedure for Renunciation of Rights Entitlements*" on page 130 of the Letter of Offer.

Kindly note that, in accordance with the SEBI rights issue circulars, the resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of Res (Rights Entitlements) not later than two working days prior to Issue Closing Date i.e., **Tuesday, January 25, 2022** such that credit of REs in their demat account takes place at least one day before Issue Closing Date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.

PLEASE NOTE THAT CREDIT OF THE RIGHTS ENTITLEMENTS IN THE DEMAT ACCOUNT DOES NOT, PER SE, ENTITLE THE INVESTORS TO THE RIGHTS EQUITY SHARES AND THE INVESTORS HAVE TO SUBMIT APPLICATION FOR THE RIGHTS EQUITY SHARES ON OR BEFORE THE ISSUE CLOSING DATE AND MAKE PAYMENT OF THE APPLICATION MONEY. FOR DETAILS, SEE "PROCEDURE FOR APPLICATION" ON PAGE 126 OF THE LETTER OF OFFER.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

Application Process for Rights Issue

If you are desiring to make an Application in this Issue, kindly note that you are mandatorily required to use either the ASBA process or the optional mechanism instituted only for resident Investors in this Issue, i.e., R-WAP. Further, if you are holding Equity Shares in physical form as on the Record Date, you shall also not be able to subscribe to the Issue through R-WAP and therefore, will have to apply through ASBA facility only. For details, see "*Procedure for Application through the ASBA Process*", "*Procedure for Application through R-WAP*" and "*Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form*" on page 128, 129 and 134 in the LOF respectively.

ASBA facility – Investors can submit the Application Form in physical mode to the designated branch of the Self-Certified Syndicate Banks ("SCSBs"), or make online / electronic Application through the website of the SCSBs (if the facility is made available by such SCSB). SCSBs are self-certified syndicate banks registered with SEBI, which offer the facility of ASBA. For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process and details on designated branches of SCSBs collecting the Application Form, please refer to - <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmld=35>

R-WAP - In accordance with SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 06, 2020 read with SEBI circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020, SEBI/HO/CFD/DIL1/CIR/P/20 dated January 19, 2021 and

SEBI/HO/CFD/DIL2/CIR/P/2021/552 dated April 22, 2021 and SEBI/HO/CFD/DIL2/CIR/P/2021/633 dated October 01, 2021 a separate web-based application platform i.e., the R-WAP facility (accessible at www.masserv.com), has been instituted for making an Application in this Issue by resident Investors. R-WAP has been instituted for making Application in Rights Issue only for resident Investors who are holding shares as on Record date i.e., January 03, 2021. At R-WAP, resident investor can access and submit online Application Form in electronic mode and make online payment using their internet banking or UPI facility from their own bank account thereat.

Please note that Applications made with payment using third party bank accounts are liable to be rejected. In case of internet banking, there is no restriction on maximum amount that can be paid, except limit set by your respective bank. However, in case of UPI facility, payment can be made only up to ₹ 2 lakhs.

If you are desirous of making an application in this Issue, you should carefully read the provisions applicable to such Applications before making their Application through ASBA or using the R-WAP. For details, see “*Terms of the Issue- Procedure for Application through the ASBA Process*” and “*Terms of the Issue- Procedure for Application through R-WAP*” on page 128 and 129 of the Letter of Offer.

Additionally, in terms of Regulation 78 of the SEBI ICDR Regulations, you may choose to accept the offer to participate in this Issue by making plain paper Applications. The SCSBs shall accept such application forms only if all details required for making the application as per these regulations are specified in the plain paper application. Please note that Eligible Equity Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. If you make an application both in an application form as well as on a plain paper, both applications are liable to be rejected. For details, see “*Application on Plain Paper under ASBA process*” on page 132 of the Letter of Offer.

In accordance with the SEBI Rights Issue Circulars, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to furnish the details of their demat account along with copies of self-attested PAN, copy of any one share certificate (front & back) and details of address proof by way of sending email to info@masserv.com the records confirming the legal and beneficial ownership of their respective Equity Shares at least two Working Days prior to the Issue Closing Date i.e., by Tuesday, January 25, 2022, after which they can apply through ASBA facility or R-WAP. Such resident Eligible Equity Shareholders must check the procedure for Application by and credit of Rights Equity Shares in “*Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form*” on page 134 of the Letter of Offer.

In accordance with SEBI ICDR Regulations and Rights Issue Circulars and MCA Circular No. 21/2020 dated May 11, 2020, we are sending herewith the Abridged Letter of Offer and Application Form through email and physical delivery by speed post to you being the Eligible Equity Shareholders who has provided your Indian addresses to our Company. Please note that by accessing the Right Entitlement e-mail or any external websites referred to therein, or by accepting the physical delivery of the Issue material you are hereby deemed to represent that you are a resident of India. The contents of the Right Entitlement e-mail or the Issue materials sent through physical delivery to your Indian address and its enclosures should not be reproduced, transmitted or distributed to any other person.

ATTENTION FOR PHYSICAL SHAREHOLDERS

The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by e-mail, registered post, speed post, courier, or hand delivery www.masserv.com so as to reach to the Registrar no later than two Working Days prior to the Issue Closing Date i.e., by Tuesday, January 25, 2022.

In accordance with SEBI Circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, credit of Rights Entitlement and Allotment of Equity Shares shall be made in dematerialised form only. The Physical Shareholders are requested to furnish the details of their demat account to the Registrar not later than two Working Days prior to the Issue Closing Date i.e. by Tuesday, January 25, 2022 to enable the credit of their Rights Entitlements in their demat accounts at least one day before the Issue Closing Date. The Rights Entitlements of the Physical Shareholders who do not furnish the details of their demat account to the Registrar not later than two Working Days prior to the Issue Closing Date, shall lapse and they shall not be eligible to make an Application for Rights Equity Shares against their Rights Entitlements with respect to the Equity Shares held in physical form.

Resident Eligible Equity Shareholders who hold Equity Shares in physical form as on the Record Date cannot renounce until the details of their demat account are provided to our Company or the Registrar and the dematerialized Rights Entitlements are transferred from suspense escrow demat account to the respective demat accounts of such Eligible Equity Shareholders within prescribed timelines. However, such Eligible Equity Shareholders, where the dematerialized Rights Entitlements are transferred from the suspense escrow demat account to the respective demat accounts within prescribed timelines, can apply for additional Rights Equity Shares while submitting the Application through ASBA process or using the R-WAP.

PLEASE NOTE THAT THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR RESPECTIVE DEMAT ACCOUNTS TO THE REGISTRAR OR OUR COMPANY AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE CLOSING DATE, SHALL NOT BE ELIGIBLE TO MAKE AN APPLICATION FOR RIGHTS EQUITY SHARES AGAINST THEIR RIGHTS ENTITLEMENTS WITH RESPECT TO THE EQUITY SHARES HELD IN PHYSICAL FORM.

Availability of Issue materials

You can also access the Letter of Offer, the Abridged Letter of Offer and Application Form (provided that you are eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

- a) Our Company www.somindia.com
- b) the Registrar to the Issue www.masserv.com
- c) the Stock Exchanges at www.bseindia.com; and www.nseindia.com; and
- d) the Registrar's web-based application platform R-WAP www.masserv.com
- e) the Lead Manager, i.e., Saffron Capital Advisors Private Limited at www.saffronadvisor.com




Other important links and helpline numbers

You can visit the following links for below-mentioned purposes:

- Frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: www.masserv.com
- Updation of Indian address/ email address/ mobile number in the records maintained by the Registrar or our Company: www.masserv.com
- Updation of demat account details by resident Eligible Equity Shareholders holding shares in physical form: www.masserv.com

THE RIGHTS ENTITLEMENTS AND THE RIGHTS EQUITY SHARES HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “U.S. SECURITIES ACT”), OR THE SECURITIES LAWS OF ANY STATE OF THE UNITED STATES OF AMERICA AND MAY NOT BE OFFERED, SOLD, IN THE UNITED STATES OF AMERICA, ITS TERRITORIES AND POSSESSIONS ANY STATE OF THE UNITED STATES, AND THE DISTRICT OF COLUMBIA (“UNITED STATES”), EXCEPT IN A TRANSACTION NOT SUBJECT TO, OR EXEMPT FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND APPLICABLE STATE SECURITIES LAWS. THE RIGHTS ENTITLEMENTS AND RIGHTS EQUITY SHARES ARE BEING OFFERED AND SOLD ONLY (A) TO PERSONS IN THE UNITED STATES WHO ARE REASONABLY BELIEVED TO BE QUALIFIED INSTITUTIONAL BUYERS AS DEFINED IN RULE 144A UNDER THE SECURITIES ACT (“U.S. QIBS”) PURSUANT TO SECTION 4(A)(2) OF THE SECURITIES ACT AND (B) TO PERSONS OUTSIDE THE UNITED STATES IN RELIANCE ON REGULATION S UNDER THE SECURITIES ACT (“REGULATION S”). IN ADDITION, UNTIL THE EXPIRY OF 40 DAYS AFTER THE COMMENCEMENT OF THE ISSUE, AN OFFER OR SALE OF RIGHTS ENTITLEMENTS OR RIGHTS EQUITY SHARES IN THE UNITED STATES BY A DEALER (WHETHER OR NOT IT IS PARTICIPATING IN THE ISSUE) MAY VIOLATE THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT IF SUCH OFFER OR SALE IS MADE OTHERWISE THAN IN ACCORDANCE WITH AN EXEMPTION FROM REGISTRATION UNDER THE SECURITIES ACT. THE RIGHTS EQUITY SHARES ARE TRANSFERABLE ONLY IN ACCORDANCE WITH THE RESTRICTIONS DESCRIBED IN “SELLING RESTRICTIONS” in the chapter titled “OTHER REGULATORY AND STATUTORY DISCLOSURES” ON PAGE 111 OF LETTER OF OFFER.

In case of any queries, you may contact the Company or the Lead Manager or Registrar as per the details mentioned herein:

| COMPANY DETAILS | REGISTRAR TO THE ISSUE | |
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| SOM DISTILLERIES AND BREWERIES LIMITED Corporate Identification Number: L74899DL1993PLC052787 Registered Office: 1A, Zee Plaza, Arjun Nagar, S.J. Enclave, Kamal Cinema Road, New Delhi – 110 029, India Tel: +91 755 4271 271 / + 91 755 4278 827 Contact Person: Om Prakash, Company Secretary and Compliance Officer, E-mail: compliance@somindia.com Website: www.somindia.com | MAS SERVICES LIMITED T-34, 2 nd Floor, Okhla Industrial Area, Phase – II, New Delhi – 110 020, India. Telephone: +91 11 2638 7281 / 82 / 83 Facsimile: +91 11 2638 7384 Email: sm@masserv.com Website: www.masserv.com Investor grievance e-mail: info@masserv.com Contact Person: Sharwan Mangla SEBI Registration No.: INR0000000049 Validity of Registration: Permanent | SAFFRON CAPITAL ADVISORS PRIVATE LIMITED 605, Center Point, 6th floor, Andheri Kurla Road, J. B. Nagar, Andheri (East), Mumbai - 400 059, Maharashtra, India. Telephone: +91 22 4082 0914/0915 Facsimile: +91 22 4082 0999 E-mail: rights.issue@saffronadvisor.com Website: www.saffronadvisor.com Investor grievance: investorgrievance@saffronadvisor.com Contact Person: Varsha Gandhi SEBI Registration Number: INM 000011211 Validity of Registration: Permanent |

Note: All capitalized terms, unless defined herein, shall have the meaning ascribed to them in the Letter of Offer.

For **SOM DISTILLERIES AND BREWERIES LIMITED**

Sd/-
Om Prakash,
Company Secretary and Compliance Officer