



**Form A**

**Disclosure by United Foodbrands Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the SEBI LODR Regulations**  
(Industry Standards on Regulation 30 of the SEBI LODR Regulations)

Sl. No.	Particulars	Details
1	Name of the listed company	United Foodbrands Limited ( <i>Formerly known as Barbeque-Nation Hospitality Limited</i> )
2	Type of communication received	Assessment Order
3	Date of receipt of communication	May 31, 2026
4	Authority from whom communication Received	Deputy Commissioner of Income Tax, Bengaluru
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<p>After conducting assessment under Section 143(3) read with Section 144C(3) for the Assessment Year (AY) 2023-24, the Assessing Officer has made addition of ₹2.78 crores to the total income of the Company.</p> <ul style="list-style-type: none"> <li>➤ The aforesaid addition arises on account of transfer pricing adjustment made under Section 92CA(3) of the Income Tax Act, 1961 in respect of determination of Arm's Length Price, pertaining to royalty received from Associated Enterprises (AEs), amounting to ₹2.78 crores.</li> <li>➤ The officer has issued Notice of Demand requesting the Company to pay income tax and interest thereon aggregating to ₹8.63 Crores.</li> <li>➤ The Company is of the view that the aforesaid demand has been raised without giving credit for carry forward losses amounting to ₹28.30 crores.</li> </ul>
6	Period for which communication would be applicable, if stated	Assessment Year 2023-24.
7	Expected financial implications on the listed company, if any	The Company is of the opinion that it is not liable to pay any income tax and interest thereon, as demanded above.
8	Details of any aberrations/non-compliances identified by the authority in the communication	None
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	No penalty or restriction has been imposed.
10	Action(s) taken by listed company with respect to the communication	<ul style="list-style-type: none"> <li>➤ The Company is in the process of filing an appeal against the addition to income made by the Assessing Officer pursuant to the transfer pricing adjustment under Section 92CA(3) of the Income Tax Act, 1961.</li> <li>➤ The Company is of the view that the said order and demand notice have been issued without giving credit for the carry forward loss amounting to ₹28.30 crores. Further, the Company has submitted an application for rectification of order and demand notice, as mentioned above.</li> </ul>
11	Any other relevant information	None

**UNITED FOODBRANDS LIMITED**

(Formerly known as Barbeque-Nation Hospitality Limited)

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