

Date: December 3, 2025

To,

The Manager Listing Department BSE Limited , P.J. Tower, Dalal Street Mumbai – 400001 Maharashtra, India Scrip Code: 543283	The Manager Listing & Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex Bandra (East), Mumbai 400051 Maharashtra, India Scrip Symbol: UFBL
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Dear Sirs,

Subject: Update/Outcome of Material Tax Litigation

This is with reference to intimation filed by the Company on August 16, 2023 and the quarterly Integrated Filing (Governance) disclosing the list of pending/ongoing material tax litigations/disputes in terms of sub-para 8 of para B of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

In this regard, we hereby inform you that the Company has received appellate order from the Hon'ble Income Tax Appellant Tribunal, Bengaluru Bench, on December 2, 2025, upholding that the Company is eligible for depreciation on goodwill for the Assessment Years 2013-14 to 2018-19, with respect to the litigation disclosed under Serial No. 2 of the aforesaid intimation.

The disclosures required under SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith as **Annexure-1**, and the disclosures required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025, on Industry Standards on Regulation 30 of SEBI LODR Regulations are enclosed herewith as **Annexure-2**.

This intimation will also be made available on the Company's website at www.barbequenation.com under [Investor Relations](#) section.

This is for your information and records.

Thanking you.

Yours faithfully,

For United Foodbrands Limited

(Formerly known as Barbeque-Nation Hospitality Limited)

Nagamani C Y

Company Secretary & Compliance Officer

M. No: A27475

Encl.: As above

UNITED FOODBRANDS LIMITED

(Formerly known as Barbeque-Nation Hospitality Limited)

Registered & Corporate Office: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru-560035, Karnataka, India. CIN: L55101KA2006PLC073031

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Disclosure by United Foodbrands Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under 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	Appellate Order
3	Date of receipt of communication	December 2, 2025
4	Authority from whom communication Received	The Hon'ble Income Tax Appellate Tribunal, Bengaluru Bench ("ITAT")
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<p>The Company had filed appeal before the Hon'ble Income Tax Appellant Tribunal, Bengaluru Bench ("ITAT"), against the order passed by the Commissioner of Income Tax (Appeals) ["CIT(A)"] on disallowance of depreciation on goodwill and other expenses, and consequential assessments for the subsequent Assessment Years (i.e., from 2013-14 to 2018-19).</p> <p>Now, the Hon'ble ITAT has passed an order. Pursuant to the said order, the Hon'ble ITAT has upheld that disallowance of depreciation and consequential assessment for subsequent Assessment Years by the Assessing Officer and CIT(A) are not justified. Accordingly, the Company is eligible for depreciation on goodwill for the Assessment Years 2013-14 to 2018-19.</p>
6	Period for which communication would be applicable, if stated	Assessment Years 2013-14 to 2018-19.
7	Expected financial implications on the listed company, if any	<p>The aggregate amount of depreciation on goodwill disallowed by the CIT(A) for the aforesaid Assessment Years was ₹11.05 crores.</p> <p>Company is yet to receive the final assessment order from the assessing officer pursuant to the directions of the Hon'ble ITAT, to determine the positive financial impact.</p>
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	The Company is awaiting for the final assessment order from the Assessing Officer.
11	Any other relevant information	None

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