UNITED BREWERIES LIMITED
PART OF THE HEINEKEN COMPANY

July 20, 2026

To,

BSE Limited	National Stock Exchange of India Ltd
Scrip Code: 532478	**Symbol: UBL**

Dear Sir,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-2026

Pursuant to Regulation 34(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year ended March 31, 2026, describing the initiatives taken by the Company from an environmental, social and governance perspective.

The BRSR, forming part of the Annual Report for the FY 2025-2026, is also available on the website of the Company.

Kindly take the above on record.

Thanking you,
For UNITED BREWERIES LIMITED

NIKHIL MALPANI Digitally signed by NIKHIL MALPANI Date: 2026.07.20 17:39:06 +05'30'

NIKHIL MALPANI
Company Secretary & Compliance Officer

Encl: As above.

Annexure A - Business Responsibility & Sustainability Reporting (BRSR)

Dear Stakeholders,

At United Breweries Limited (UBL), sustainability is embedded at the core of how we operate, enabling long-term value creation for our people, communities and the business. We focus on driving positive environmental, social and economic outcomes through responsible practices and inclusive growth. Our BRSR report transparently communicates our Environmental, Social, and Governance (ESG) performance and aligns with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and the National Guidelines on Responsible Business Conduct (NGRBC) on Social, Environmental and Economic Responsibilities of Business, released by the Ministry of Corporate Affairs (MCA), India.

CONTENTS

Principle 1

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

Principle 2

Businesses should provide goods and services in a manner that is sustainable and safe.

Principle 3

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

Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders.

Principle 5

Businesses should respect and promote human rights.

Principle 6

Businesses should respect and make efforts to protect and restore the environment.

Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Principle 8

Businesses should promote inclusive growth and equitable development.

Principle 9

Businesses should engage with and provide value to their consumers in a responsible manner.

Independent Assurance Statement to United Breweries Limited on its BRSR Core Report for FY 2025-26

The Board of Directors,
United Breweries Limited,
Level 3, 4 & 5, UB Towers
UB City, 24 Vittal Mallya Road
Bangalore – 560001, India.

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by United Breweries Limited (the 'Company') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1) BRSR Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular.

2) Greenhouse Gas Protocol standard

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all United Breweries Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes, including all essential indicators as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from United Breweries Limited, being free from bias and conflicts of interest with the organisation, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPIs within the report for the period April 1, 2025, to March 31, 2026.

The scope of verification covers the following aspects:

The reporting boundary includes 19 plants and 56 offices, and this is aligned with the GHG inventory consolidation approach.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and essential indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the Company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites, as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of ±5% based on the materiality threshold for Assumption/ estimation/measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

Sl. No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	▪ Total scope 1 emissions ▪ Total scope 2 emissions ▪ GHG emission intensity (scope 1+2)
2	Water footprint	▪ Total water consumption ▪ Water consumption intensity ▪ Water discharge by destination and levels of treatment

Sl. No.	BRSR Core Attribute	BRSR Core Indicator
3	Energy footprint	▪ Total energy consumed ▪ % of energy consumed from renewable sources ▪ Energy intensity
4	Embracing circularity	▪ Plastic waste ▪ E-waste ▪ Bio medical waste ▪ Construction and demolition waste ▪ Battery waste ▪ Radioactive waste ▪ Other hazardous waste ▪ Other non-hazardous waste ▪ Total waste generated ▪ Waste intensity ▪ Each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations. ▪ For each category of waste generated, the total waste disposed of by the nature of the disposal method
5	Employee well-being and safety	▪ Spending on measures towards the well-being of employees as a % of the total revenue of the Company ▪ Details of safety-related incidents for employees
6	Enabling gender diversity in business	▪ Gross wages paid to females as % of wages paid ▪ Complaints on POSH
7	Enabling inclusive development	▪ Input material sourced from MSMEs/ small producers as % of total purchases ▪ Job creation in smaller towns: Wages paid to people employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	▪ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events ▪ Number of days of accounts payable
9	Openness of business	▪ Concentration of purchases & sales done with trading houses, dealers, and related parties ▪ Loans and advances & investments with related parties

For and on behalf of **SGS India Private Limited**

Kalpesh Thombare
Technical Reviewer and National Manager
ESG & Sustainability Services,
SGS India

Muskan Jain
Lead Verifier
ESG & Sustainability Services,
SGS India

Place: Mumbai
Date: May 05, 2026

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

UBL is committed to creating lasting stakeholder value through regular materiality assessments that address key economic, environmental, and social priorities. This approach helps the Company stay responsive to market trends, improve stakeholder satisfaction, and drive sustainable growth.

This section provides an overview of the business, including markets served, financial performance, workforce highlights, and key risks and opportunities.

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN)	:	L36999KA1999PLC025195
2.	Name of the Listed Entity	:	UNITED BREWERIES LIMITED
3.	Year of Incorporation	:	1999
4.	Registered office address	:	UB Tower, UB City, # 24 Vittal Mallya Road, Bengaluru - 560 001, Karnataka, INDIA
5.	Corporate Address	:	
6.	E-mail	:	corporateaffairs@ubmail.com
7.	Telephone	:	+91 80 45655000
8.	Website	:	www.unitedbreweries.com
9.	Financial year for which reporting is being done	:	April 01, 2025, to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	:	(i) BSE Limited (ii) National Stock Exchange of India Limited
11.	Paid-up Share Capital	:	264,405,149 Equity Shares (₹ 26.44 Crores)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	:	Ms Garima Singh - Director Corporate Affairs Contact: +91 80 45655000 Email: corporateaffairs@ubmail.com
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)	:	United Breweries Limited – Standalone. Thus, all the data reported in this report pertains to the UBL Standalone entity.
14.	Name of assurance provider	:	SGS India Private Limited
15.	Type of assurance obtained	:	Reasonable Assurance

II. PRODUCTS AND SERVICES

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

S.N.	Description of Main Activity	Description of Business Activity	% of the Turnover of the entity
1.	Manufacture and Supply	Beer	98.99%

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

S.N.	Product/Services	NIC Code	% of total Turnover contributed
1.	Beer	11031	98.99%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	21 (Twenty-one) *	56	77
International	05 (Licensing units)	Nil	05

*Out of 21 (twenty-one) owned manufacturing plants, 1 (one) at Patna, Bihar, 1 (one) at Cherthala, Kerala, and 1(one) at Mangalore, Karnataka, are not in operation.

SECTION A: GENERAL DISCLOSURES

III-19. Market served by the entity:

(a) Number of locations

Location	Numbers
National (No. of States)	28 States & 8 Union Territories
International (No. of Countries)	50 International Countries

(b) What is the contribution of exports as a percentage of the total turnover of the entity?

Export contributes to 1.28% of our total turnover. We aim to expand the global presence of our brands.

(c) A brief on types of customers

We continue to work with State Governments, State-owned Corporations in the Government market, and Distributors in the Open Market.

IV. EMPLOYEES

IV-20. Details as of the end of the financial year:

(a) Employees and workers (including the differently abled):

We are committed to driving equity, diversity, and inclusion across our workforce.

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1,521	1,165	77	356	23
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total Employees (D+E)**	1,521	1,165	77	356	23
WORKERS						
1.	Permanent (F)	1,443	1,435	99	8	1
2.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3.	**Total Employees (F+G)**	1,443	1,435	99	8	1

(b) Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	3	3	100	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total differently abled employees (D+E)**	3	3	100	Nil	Nil
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	5	5	100	Nil	Nil
2.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3.	**Total differently abled workers (F+G)**	5	5	100	Nil	Nil

IV-21. **Participation/Inclusion/Representation of women:**

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	2	20
Key Management Personnel for the year ending March 31, 2026	3	Nil	Nil

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

Particulars	FY 2025-2026			FY 2024-2025			FY 2023-2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)	8.6	3.4	12	16.1	5.6	21.7	11.4	4.1	15.5
Permanent Workers (%)	1.8	0.5	2.3	7.6	1.7	9.3	1.26	Nil	1.26

SECTION A: GENERAL DISCLOSURES

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

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

Sr. No.	Name of the holding/ subsidiary / associate companies / Joint ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by the listed entity	Does the entity indicated at column A participate in the Business Responsibility initiatives of the listed entity
1.	Maltex Malsters Limited	Subsidiary	51	No
2.	Kingfisher East Bengal Football Team Private Ltd	Associate	49.99	No

VI. CSR DETAILS

VI-24. (i) **Is CSR applicable as per Section 135 of the Companies Act, 2013 (Yes/No)?**

Yes. CSR provisions apply as per Section 135 of the Companies Act, 2013. The belief that sustainable business drives superior performance lies at the heart of our business strategy. Our dedicated CSR Policy focused on People and the Planet lays down the approach towards four major focus areas: Environment, Women Empowerment, Community Development, and Address Harmful Use.

(ii) Turnover (in ₹): 17,45,621 Lakhs

(iii) Net worth (in ₹): 4,51,197 Lakhs

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholders Group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/~~No~~) (If yes, then provide Web-link for grievance redress policy)	FY2025-2026 (Current Financial Year)			FY2024-2025 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
*Communities	NA#	Nil	Nil	NA	Nil	Nil	NA
Investor (other than Shareholders)	Yes	Nil	Nil	NA	Nil	Nil	NA
* Shareholders	Yes	12	Nil	Resolved	19	Nil	Resolved
* Employees and workers	Yes	27	03	24 Resolved	48	06	42 Resolved
* Customers	Yes	3,811	Nil	Resolved	3,488	Nil	Resolved
* Value Chain Partners	Yes	12	06	06 Resolved	10	05	05 Resolved
* Others (Health & Safety)	Yes	Nil	Nil	NA	Nil	Nil	NA

NA denotes Not Applicable

* Stakeholder group from whom complaints are received.

UBL's stakeholders include our investors, employees, vendors/partners, governments, customers (including consumers), and the community. 'Whistleblower Policy' and non-retaliation clause are available to all our stakeholders. For details on employees' grievances and resolution, refer to Question 6 of Principle 5. (i) Grievance redressal mechanism is covered under the 'Speak up Policy' available on the Company's Intranet portal, and (ii) for business associates, the Company has framed a policy 'Guidance Note to Business Associates', which can be viewed on the Company's website: www.unitedbreweries.com/investors.

VII-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.

During the year, UBL undertook its first Double Materiality Assessment to identify the ESG topics most relevant to the business and its stakeholders. The assessment establishes a structured basis for future sustainability reporting, governance discussions and management decision-making. The broader outcomes of the assessment are presented in the Materiality section of this Report. In line with the BRSR disclosure requirements, the table below highlights the principal material responsible business conduct issue identified for disclosure under this section.

SECTION A: GENERAL DISCLOSURES

Sr. No.	Material issue identified	Indicate whether risk or an opportunity	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	Water Stewardship	Risk	Water is a critical input for brewing operations. Increasing water stress, and changing climatic conditions could impact operational continuity and long-term business resilience.	UBL continues to strengthen water efficiency across breweries through process optimisation, reuse and recycling of treated wastewater, rainwater harvesting, watershed interventions and collaborative water stewardship initiatives to replenish water in high-risk areas.	Nil

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Integrating the National Guidelines for Responsible Business Conduct into structures, policies, and processes ensures stakeholder interests are embedded in business operations, while effective governance enables contributions to broader development goals.

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/~~No~~)	The Company has framed Policies to meet statutory requirements. In a few areas, internal guidelines have been framed that cover certain aspects of NGRBC.								
	b. Has the policy been approved by the Board? (Yes/~~No~~)	Yes								
	c. Web Link of the Policies, if available	Policies covering certain Stakeholders can be viewed on the Company's website: www.unitedbreweries.com/investors Internal policies are restricted and can be viewed by employees only on the Company's Intranet portal.								
2.	**Whether the entity has translated the policy into procedures. (Yes/ ~~No~~)**	Yes								
3.	**Do the enlisted policies extend to your value chain partners? (Yes/~~No~~)**	Policies have been communicated to key external Stakeholders (value chain partners) of the Company wherever applicable. It is an ongoing process whereby the Stakeholders are informed about the Company's Policies.								
4.	**Name of the national and international codes/certifications/ labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	Breweries/Units of the Company are accredited with various certifications. 1) All Units/Breweries of the Company are in conformance with international standards and have been accredited with certifications like (a) HEINEKEN Total Productivity Maintenance (HTPM) for Quality Management System; (b) ISO 22000:2018 (Food Safety Management System); 2) For ISO 45001:2018 (Safety Management System) and ISO 14001:2015 (Environmental Management System), the Company covered seven breweries out of 19 breweries. ISO 50001:2018 (Energy Management System)								
5.	**Specific commitments, goals, and targets set by the entity with defined timelines, if any.**	To adhere to the policies covering each principle and its core elements of the NGRBC.								
6.	**Performance of the entity against the specific commitments, goals, and targets, along with reasons in case the same are not met.**	We closely track progress on our ESG goals and act as needed. Our Sustainability Governance Body, led by the MD & CEO, ensures sustainability is integrated into our business decisions. This cross-functional body identifies risks and opportunities, sets goals, monitors progress, and shapes policies. Oversight is also provided by the Board's CSR & ESG Committee. Overall, we're on track with our 2030 sustainability strategy-Brew a Better India.								

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

<table>
<tr><th>Sr. No.</th><th>Disclosure Questions</th><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th></tr>
<tr><td colspan="11">Governance, leadership, and oversight</td></tr>
<tr><td>7.</td><td colspan="10">Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)

UBL is committed to ethical business practices and creating sustainable value for stakeholders. By focusing on innovation, research, employee experience, community support, environmental responsibility, and customer needs, we effectively manage risks and unlock opportunities. We continue to advance our goals across governance, environmental, and economic areas.</td></tr>
<tr><td>8.</td><td>Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).</td><td colspan="9">The CSR & ESG Committee is responsible for implementation and oversight of the Business Responsibility Policy. The details of the ESG Committee are mentioned in response to question no. 9 below.</td></tr>
<tr><td>9.</td><td>Does the entity have a specified Committee of the Board / Directors responsible for decision-making on sustainability-related issues? (Yes/ ~~No~~). If yes, provide details.</td><td colspan="9">Yes, the CSR & ESG Committee of the Board is responsible for decision-making on sustainability-related issues. The details of the composition of the ESG Committee are provided below:
1. Geetu Gidwani Verma – Chairperson
2. Vivek Gupta – Member
3. Yolanda Talamo – Member
4. Ranjan Ramdas Pai – Member</td></tr>
</table>

10. Details of Review of NGRBC by the Company:

<table>
<tr><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether the review was undertaken by the Director/ Committee of the Board,/ Any other Committee.</th><th colspan="9">Frequency (Annually / Half yearly/ Quarterly / Any other – please specify)</th></tr>
<tr><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th></tr>
<tr><td>Performance against above policies and follow-up action</td><td colspan="18">Responsible Business Conduct is regularly reviewed through our Code of Business Conduct, ESG, and CSR initiatives by respective committees on a half-yearly or annual basis. The Board oversees CSR, sustainability, risk, and strategic efforts, while the MD & CEO and Corporate Affairs Director closely monitor project implementation. The Board's CSR & ESG Committee meets at least twice a year to review progress and ensure effective execution.</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</td><td colspan="18">We comply with statutory and other requirements from interested parties relevant to the principles concerning the Government. Statutory requirements and, in case of non-compliance, steps to rectify the same are taken immediately.</td></tr>
</table>

<table>
<tr><th rowspan="2">11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.</th><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th></tr>
<tr><td colspan="9">As a good governance practice, policies are periodically reviewed and updated by concerned department/business heads in consultation with stakeholders (wherever required) and approved by the management / Committees of the Board or the Board itself, as applicable. The Company has a robust functional review mechanism in place for formal system-enabled review and evaluation of various organisational policies from time to time.</td></tr>
</table>

12. If the answer to question (1) above is 'No', i.e., not all Principles are covered by a policy, reasons to be stated:

<table>
<tr><th>Questions</th><th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th></tr>
<tr><td>The entity does not consider the principles material to its business (Yes/No)</td><td colspan="9" rowspan="5">All Principles are covered by the required policy/policies.</td></tr>
<tr><td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td></tr>
<tr><td>The entity does not have the financial, or/human, and technical resources available for the task (Yes/No)</td></tr>
<tr><td>It is planned to be done in the next financial year (Yes/No)</td></tr>
<tr><td>Any other reason (please specify)</td></tr>
</table>

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Principle 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable.

Business promotes human well-being but can also affect society and the environment. Responsible conduct—through transparency, compliance, and accountability—balances people, planet, and profit.

Essential Indicators

EI-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 a respective category covered by the awareness programmes
Board of Directors	1	i Code of Business Principles and Policy Advocacy ii. Familiarisation Programme	100
Key Managerial Personnel	35	i. All-inclusive Leadership, ii. Predictive Index iii. Prevention of Sexual Harassment iv. Job evaluation methodology awareness and v. Competition law in India vi. HEINEKEN Way of Sales and Channel Building vii. Responsible Marketing Code & Other	100
Employees other than the Board of Directors and KMPs#	211	i. Safety, 5S, Code of Business Conduct ii. Prevention of Sexual Harassment iii. Total Productive Management iv. Data Privacy v. Career planning vi. Life-Saving Commitments vii. EBI Basics viii. Anti-Bribery ix. Security Awareness x. LEAD (People Manager Capability) workshop xi. Sustain Connect Series xii. Masterclass: Beer and Beyond xiii. Agile Acceleration Workshop xiv. Sales Effectiveness & Others	100
Workers	160	i Fire Safety & Alarms, ii. Code of Business Conduct iii. Life-Saving Commitments iv. Prevention of Sexual Harassment v. Work Permit vi. CILT & PTW vii. Total Productive Management Basics viii. Confined Space work and precaution, Safety Breakdown analysis & LOTO, and Other	100

The above table represents UBL's Board of Directors and Key Managerial Personnel

#Employees and workers include both permanent and other than permanent/contractual (including part-time)

1. **Code of Conduct:** Employees developed a clear understanding of UBL's commitment to ethical behaviour and the standards they are expected to uphold in their daily work.
2. **Anti-Bribery Management System:** Employees gained awareness of potential unethical business practices and learned the appropriate measures to protect both themselves and the organisation from such risks.
3. **Cybersecurity awareness:** In addition to mandatory training, employees received regular communications and refresher sessions from the Information Risk Management (IRM) team. These efforts helped them stay informed about emerging threats, scams, and harmful practices, enabling them to safeguard organisational assets and proactively report potential risks.
4. **Creating a Respectful Workplace-Prevention of Sexual Harassment Act (POSHA):** Employees enhanced their understanding of respectful workplace behaviour and the principles outlined under POSHA, fostering a safer and more inclusive work environment.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-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 [Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website]:

Particulars	NGRBC Principle	Name of the Regulatory / Enforcement Agencies / Judicial Institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Fine	2	1. Himachal Pradesh Excise 2. Uttarakhand Excise & Sales Tax Authorities	₹1,60,333.44	Himachal Pradesh: A truck consignment of KFU 650 ML received at the Baddi Depot had excess leakage beyond the permissible limit under HP Excise norms. Accordingly, HP Excise levied a penalty of ₹25,000 along with excise duty of ₹10,333.44, aggregating to ₹35,333.44, which has been paid. Uttarakhand: In Uttarakhand, penalties were imposed in relation to the Punjab stock dispatched into the UT. This included challans of ₹1,00,000 and ₹25,000, along with an additional sales tax challan arising from a truck dispatch issue.	No
Settlement	NA	NA	NA	NA	NA
Compounding Fees	NA	NA	NA	NA	NA

Note: Does not include penalties by regulators in the ordinary course of business.

Non-Monetary

Particulars	NGRBC Principle	Name of the Regulatory / Enforcement Agencies / Judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA
Punishment	NA	NA	NA	NA

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

Case Details	Name of the regulatory /enforcement agencies / judicial institutions
Not Applicable	

EI-4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief, and if available, provide a web link to the policy.

Yes. UBL has implemented a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy, integrated into its Code of Business Conduct and Ethics. To promote transparency and accessibility, the policy is publicly available on its corporate website (*www.unitedbreweries.com*). It serves as a central reference for internal and external stakeholders, including employees and business partners, clearly outlining expectations and responsibilities. The policy provides detailed guidance on preventing, detecting, and responding to bribery-related risks across all levels of the organisation.

The ABAC Policy can be accessed at weblink: *Code of Business Conduct*

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

During FY 2025-26, there were no charges of bribery/corruption by any law enforcement agency against our Directors/KMPs/Employees/Workers.

Particulars	FY 2025-2026	FY 2024-2025
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

EI-6. Details of complaints with regard to conflict of interest:

There were no complaints concerning conflicts of interest against the Directors/KMPs.

Particulars	FY 2025-2026		FY 2024-2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

EI-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 conflict of interest.

Not Applicable, as we do not have any instances of corruption/conflicts of interest against Directors/KMPs.

EI-8. Number of days of accounts payable (Accounts payable *365) / Cost of goods/services procured) in the following format:

CORE

Particulars	FY 2025-2026	FY 2024-2025
Number of days of accounts payable	83	70

EI-9. Open-ness of business -

Provide details of the 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:

CORE

Parameter	Metrics		FY 2025-2026	FY 2024-2025
Concentration of Purchases	a.	Purchases from trading houses[1] as % of total purchases	0.52	0.91
	b.	Number of trading houses[1] where purchases are made from	10	13
	c.	Purchases from top 10 trading houses[1] as % of total purchases from trading houses	100	99.60
Concentration of Sales	a.	Sales to dealers/distributors[2] as % of total sales	100	100
	b.	Number of dealers/distributors[2] to whom sales are made	2,971	2,932
	c.	Sales to top 10 dealers/distributors[2] as % of total sales to dealers/distributors[2]	62.21	58
Share of Related Party Transactions (RPTs)	a.	Purchases (Purchases with related parties/Total Purchases)	2.06	1.88
	b.	Sales (Sales to related parties/Total Sales)	1.09	0.87
	c.	Loans & Advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d.	Investments (Investments in related parties/Total Investments made)	49.77	49.42

[1] Vendors that specialise in the exporting, importing, and third-country trading of goods and services produced or provided by other parties to United Breweries Limited (UBL) have been considered trading houses.

[2] Includes Government and Government Corporations.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Leadership Indicators

LI-1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
225 numbers of awareness programmes held	Distributor sales training on sales approach, industry insights, and product knowledge; Pan-India bartender masterclasses on beer evolution and market context; brand-wise product credential training; and community awareness initiatives on water conservation and management.	90%

LI-2. Does the entity have processes in place to avoid/manage conflicts of interest involving Members of the Board? (Yes/No) If yes, provide details of the same.

Yes. The Board of Directors confirms compliance with the Company's Code of Conduct. Directors also provide annual declarations confirming they do not conduct Company business with relatives or entities where relatives hold significant roles, to prevent conflicts of interest.

Principle 2 - Businesses should provide goods and services in a manner that is sustainable and safe.

Responsible businesses should use safe, resource-efficient, low-carbon technologies across production, procurement, and supply chains. Sustainable production and consumption are essential for improving the quality of life while conserving natural resources and protecting the planet.

Essential Indicators

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

Parameter	FY2025-2026	FY2024-2025	Details of improvements in environmental and social impacts
Research & Development	Nil	Nil	Not Applicable
Capex	5.13%	6.4%	Thermal & Electricity Energy and Water

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

(b) If yes, what percentage of inputs were sourced sustainably? Not Applicable

EI-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),(b) E-waste,(c) Hazardous waste, and (d) other waste.

#	Materials	Destination	Description
1.	Plastics	Recycle	Under the Extended Producer Responsibility (EPR) programme, collect the plastic material for recycling.
2.	E-waste	Recycle	Computer and Printer leased out on 'Buy-back Policy' with the Original Equipment Manufacturer (OEMs).
3.	Lead-acid batteries	Disposed	Disposed under buy-back policy with OEMs.
4.	Hazardous Waste	Treatment /Landfill	Segregated at brewery and sent to the State Pollution Control Board authorities, TSDF (Treatment Storage Disposal Facility) site for disposal, Effluent Treatment Plant (ETP) waste, and Multi Effect Evaporator (MEE) salt were sent for Landfilling.
			Used/Spent Oil, discarded empty drums sent to the authorised vendor for recycling
5.	Other Non-Hazardous Waste	Recycle	Sent to the authorised vendor for recycling

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Boards? If not, provide steps taken to address the same.

Yes. Extended Producer Responsibility (EPR) applies to our operations and is integrated into our waste management system. The waste collection plan complies with the EPR plan submitted to the Pollution Control Board. EPR requirements cover both plastic and batteries imported with brewery equipment.

Leadership Indicators

LI-1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industry) or for its services (for the service industry)? If yes, provide details in the following format?

NIC code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes, provide the web link.
			No		

Note – The final finished product is consumable Beer, so performing a life cycle assessment as of this date is not possible. However, the Company is working on the Life Cycle Perspective/Assessment for the packaging material used in the finished product.

LI-2. If there are any significant social or environmental concerns and/or risks arising from the production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessment (LCA) or through any other means, briefly describe the same along with the action taken to mitigate the same.

Name or Product/Service	Description of the risk/concern	Action Taken
	No	

LI-3. Percentage of recycled or reused input material to total material (by value) used in production (for the manufacturing industry) or providing services (for the service industry)

Plastic packaging needs to be recycled in environmentally friendly ways to build a circular economy. We have set ambitious targets to ramp up the use of recycled plastic and only use reusable, recyclable, or compostable plastic packaging.

Indicate input material	Recycled or reused input material to total material	
	FY 2025-2026	FY 2024-2025
Used Glass Bottles as a percentage of total input material in our portfolio	13%	12.6%

LI-4. Of the products and packaging reclaimed at the end of the life of products, the amount ([n Metric Tons (MT)] reused, recycled, and safely disposed of, as per the following format:

Particulars	FY 2025-2026			FY 2024-2025		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	22	3,107	Nil	Nil	4,048.21	Nil
E-waste	Nil	22	Nil	Nil	Nil	0.604
Hazardous waste	Nil	18	3,396	Nil	15.59	264.33
Other waste	2,02,049	69,813	18,485	3,910.4	2,51,175	23,251

LI-5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
Beer Glass bottles	Returnable glass bottles (RGBs) made up 76% of the total volumes of beer glass bottles used in FY26.
Beer Cans	Aluminium Cans are recyclable by nature.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chain.

Sustainable businesses must treat employees across their organisation and supply chains with dignity, fairness, and respect, ensuring safe working conditions, equal opportunity, fair pay, and access to career growth through supportive policies and systems that promote long-term well-being and engagement.

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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	1,165	1,165	100	1,165	100	Nil	NA	1,165	100	Nil	NA
Female	356	356	100	356	100	356	100	Nil	NA	2	0.56
Total	**1,521**	**1,521**	**100**	**1,521**	**100**	**356**	**23**	**1,165**	**77**	**2**	**0.13**
Other than Permanent employees											
Male	Nil										
Female											
Total											

EI-1 (b) Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		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	1,435	1,435	100	1,435	100	Not Applicable					
Female	08	08	100	08	100						
Total	**1,443**	**1,443**	**100**	**1,443**	**100**						
Other than Permanent workers											
Male	Nil										
Female											
Total											

EI-1 (c) Spending on measures towards the well-being of employees and workers (including permanent and other than permanent) in the following format:

C
O
R
E

Particulars	FY 2025-2026	FY 2024-2025
Cost incurred on well-being[1] measures as a % of the total revenue[2] of the Company	0.18	0.06

1 The aforementioned well-being costs include the cost incurred for health insurance, accident insurance, medical expenses, day-care facilities and other well-being and welfare expenses for employees and workers.

2 The number considered is total revenue as per the Profit & Loss.

EI-2. Details of retirement benefits for the Current FY and the Previous Financial Year

Benefits	FY 2025-2026			FY 2024-2025		
	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.)
Provident Fund	100	100	Yes	100	100	Yes
Gratuity Fund	100	100	Yes	100	100	Yes
ESI (*)	6.61	13.58	Yes	6.99	13.96	Yes
Others	Not Applicable					

(*) All eligible employees covered under the Employees' State Insurance Act ("ESIC"), 1948 are provided the benefit.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-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 being taken by the entity in this regard?

Yes. Every endeavour is made to ensure all requirements of any differently abled person working at any of the offices are completely provided for and met as per the above Act.

EI-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.

UBL upholds equal rights for all individuals, regardless of race, colour, national origin, religion, caste, gender, age, sexual orientation, marital status, medical condition, disability, or any other legally protected status. This commitment is set out in our Code of Conduct, available at weblink: *Code of Business Conduct*

EI-5. Return to work and Retention rates of permanent employees and workers who took parental leave.

Gender	FY 2025-2026 (Permanent Employees)		FY 2024-2025 (Permanent Employees)	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	83.33	95	60	94.59
Female	16.67	85.71	18	84.61
Total	**90.38**	**93.62**	**78**	**92**

Gender	FY 2025-2026 (Permanent Workers)		FY 2024-2025 (Permanent Workers)	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	**NA**	**NA**	**NA**	**NA**

EI-6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Particulars	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	UBL is committed to a safe and positive work environment and follows an open-door policy. Employees and contract staff can raise concerns through multiple forums, including reporting to their immediate supervisor or manager, which are addressed via a structured Grievance Redressal Mechanism.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

EI-7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

We respect employees' rights to freely associate, communicate, and join or not join associations, including employee groups, and to engage in collective bargaining in accordance with applicable laws and our policies.

Category	FY 2025-2026			FY 2024-2025		
	Total employees/ workers in the respective category (A)	No. of employees / workers in the 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 the respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**1,521**	**Nil**	**Nil**	**1,441**	**Nil**	**Nil**
Male	1,165	Nil	Nil	1,079	Nil	Nil
Female	356	Nil	Nil	362	Nil	Nil
Total Permanent Workers	**1,443**	**1,421**	**98.48**	**1,447**	**1,372**	**94.82**
Male	1,435	1,413	98.46	1,425	1,352	94.88
Female	08	08	100	22	20	90.90

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-8. Details of training given to employees and workers:

We offer diverse training programs focused on continuous learning, reskilling, and HSE awareness. This includes instructor-led sessions, mock drills, and induction training for contractual staff.

Category	FY 2025-2026					FY 2024-2025				
	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)
Employees										
Male	1,165	1,165	100	1,165	100	1,079	1,079	100	1.079	100
Female	356	356	100	356	100	362	362	100	362	100
Total	**1,521**	**1,521**	**100**	**1,521**	**100**	**1,441**	**1,441**	**100**	**1,441**	**100**
Workers										
Male	1,435	1,435	100	1,435	100	1,425	1,425	100	1,425	100
Female	08	08	100	08	100	22	22	100	22	100
Total	**1,443**	**1,443**	**100**	**1,443**	**100**	**1,447**	**1,447**	**100**	**1,447**	**100**

EI-9. Details of performance and career development reviews of employees and workers:

We are a performance-driven organisation with a strong performance management system. Each year, units set flexible goals aligned with Company priorities, with progress tracked through regular feedback and annual reviews. Employees receive horizontal and vertical exposure to support leadership development. Factory workers are evaluated annually using an in-house system based on clear job performance standards and ongoing communication.

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,165	1,074	92.18	1,079	985	91.29
Female	356	322	90.44	362	320	88.39
Total	**1,521**	**1,396**	**91.78**	**1,441**	**1,305**	**90.56**
Workers						
Male	Performance and career developments were reviewed, as per the terms and conditions of the Long-Term Wage Settlement/Agreement that was arrived at between the Company and Permanent Workers.					
Female						
Total						

EI-10. Health and safety management system:

EI-10(a) Whether an occupational health and safety management system has been implemented by the entity? (Yes). If yes, the coverage of such a system?

Yes. We have our tailor-made system called the Safety Management System (SMS), which has the following coverage.

Action Plan for Risk Reduction	:	❖ Move to SMS v2.1 (UBL's Safety management system + (Heiquest) [HEINEKEN compliance system] ❖ Process safety management: Conduct Process Hazard Analysis for critical equipment. ❖ Assessment of the Explosive Atmosphere (ATEX) in the breweries.
Safety culture transformation	:	❖ Safety leadership workshop with all the stakeholders. ❖ Drive a behaviour-based safety (BBS) program for all employees. ❖ Learning management system: online short/long-duration self-learning courses.
Infrastructure capabilities	:	❖ Digital portal for capturing the Environment Health and Safety (EHS) data. ❖ Develop infrastructure to meet the Heiquest [HEINEKEN compliance system]. ❖ Completion of gaps identified in the emergency evacuation assessment. ❖ Horizontal deployment of learnings from the call to action.
Continuous learning	:	❖ 100% of horizontal deployment of applicable actions from Call-to-action. ❖ Review of the Risk reduction programme based on the High-Level Risk Assessment data. ❖ Risk-Based Learning Module.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-10(b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

- A specialised tool used for assessing the risks associated with our nature of work.
- Hazard Identification and Risk Assessment (HIRA) is carried out for all risk activities, and risk control is implemented for Human Safety.
- Process Hazard Analysis is carried out through HAZOP, HAZID, and LOPA techniques to identify and control the risk-related process, equipment, and people engaged in the activities.

EI-10(c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes. The Company follows the Safety Tag System for reporting any unsafe conditions and acts.

EI-10(d) Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes.

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

C O R E

Safety Incident/Number*	Category	FY 2025-2026	FY 2024-2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person injuries)	Employees	0.28	0.74
	Workers	0.09	0.27
Total recordable work-related injuries (LTI)	Employees	14	5
	Workers	15	4
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequences of work-related injury or ill health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Ensuring the safety & health of the workforce has been and will continue to be of paramount importance for UBL.

Step 1: A high-level risk assessment is conducted based on past historic events, and the potential hazards and risks are identified.

Step 2: HIRA (Hazard Identification & Risk Assessment) and PHA (Process Hazard Analysis) studies are conducted to evaluate the risk level.

Step 3: Control of risk

- Elimination/substitution-Assessment to eliminate the activity/hazard that has the potential to harm or injure the team.
- Engineering controls-Suitable engineering solutions, like placing guards and interlocks to reduce the risk level, are provided.
- Administrative control of Safety Management System, viz., issuing permits to work, management of change, and providing work (Job) safety training.
- Personal protective equipment (PPE) to all employees exposed to the residual risks while performing the activity.
- The workforce is proactively engaged and involved in aspects related to their safety and well-being. The workforce is encouraged to report workplace-related near-misses, unsafe acts, and unsafe conditions.
- The workforce undergoes an induction before starting work so that they are familiarised with the work processes, safety rules, and also the hazards and the related controls in their respective tasks.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Breweries have a formal grievance system with a clear escalation process to ensure timely resolution, and complaints can also be submitted via our online portal.

Particulars	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

EI-14. Assessments for the year:

We have a robust mechanism to assess all our premises' health, safety, and working conditions.

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)
Health and safety practices	100
Working Conditions	100

EI-15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

- Adherence to Permit to Work with Risk Assessment for all non-routine activities in line with UBL safety guidelines.
- Ensured that all work/job shall be performed after a complete understanding of all the risks associated with/PTW condition before carrying out the job.
- Stringent operation controls, such as maker and checker control points, have been deployed across the operational areas. These are also monitored periodically.
- Major engineering control has been taken this year based on history.
  - Layers of Protection in the brew house.
  - Fall protection system, like a roof lifeline and a fragile protection system on the roof.
  - Upgradation of the LOTO system to machine-specific procedures.
- Reviewed and updated the Systematic Operating Procedure for maintenance work.
- Conducted Process Hazard Analysis (PHA) studies to identify risks in the process and severity mitigation & probability reduction action plan in progress.

There have been no significant risks/concerns arising from the assessment of health and safety practices and working conditions.

Leadership Indicators

LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N), (B) Workers (Y/N)

Yes, all statutory benefits are provided. Over and above this, compensation is covered under the Company's Group Term Insurance Policy.

LI-2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Domestic:
Statutory dues and return filings by value chain partners are systemically cross-verified with government portal data. Any discrepancies are addressed by the respective teams in coordination with the partners.

International Trading:
A deduction like TDS and GST by channel partners is independently validated with government websites to ensure proper credit. For foreign withholding taxes, we obtain certificates from partners and resolve any mismatches through follow-ups.

Governance:
UBL ensures compliance through contracts, overseeing all statutory dues. Vendor payments for GST/TCS are made only after confirmation of deposit on government portals.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

LI-3. Provide the number of employees/workers having suffered high-consequence work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment, or whose family members have been placed in suitable employment.

Particulars	Total no. of affected employees/workers		Number of employees/workers who are rehabilitated and placed in suitable employment, or whose family members have been placed in suitable employment	
	FY 2025-2026	FY 2024-2025	FY 2025-2026	FY 2024-2025
Employees	Nil			
Workers				

LI-4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes.

LI-5. Details of the assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Nil
Working Conditions	Nil

LI-6. 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.

With our value chain spread across the globe, advancing sustainability along the whole value chain is instrumental in fostering positive economic, environmental, and societal impacts and creating prosperity.

During the reporting period, no significant risks/concerns were identified in the assessment of our suppliers in terms of health and safety practices and working conditions. Planning to cover the value chain partners by the end of FY 2030.

Principle 4 - Businesses should respect the interests of and be responsive to all their stakeholders.

Sustainable businesses are responsible for protecting all stakeholders, including vulnerable and marginalised groups. UBL works to maximise the positive impact of its activities, products, and decisions for stakeholders. Guided by its Code of Business Principles and Code Policies, UBL is committed to transparency, honesty, integrity, and openness in all engagements.

Essential Indicators

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

UBL focuses on stakeholder needs to drive sustainable value creation. It identifies key internal stakeholders (employees), external stakeholders (customers, suppliers, Shareholders, investors, government & regulators, local communities, and NGOs), and actively engages with them to address concerns and build trust.

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

Stakeholders 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
Customers (includes Consumers)	No	Emails, Website, Distributor meetings, Market visits, Outlet activation on a campaign basis, surveys, and Events.	Need Basis, periodically, and in real-time.	Business continuity, Support & collaboration, Business growth, and Market updates
Communities	Yes	Community events, personal meetings, CSR project activities, field visit by programme teams, and knowledge dissemination using digital platforms, including social media, trainings, and capacity building sessions.	Monthly, Quarterly, and on a Need or Ongoing Basis	Community development programs, Improvement of social infrastructure, Economic and social empowerment, Needs Assessment, & Project planning

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Stakeholders 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
Value Chain Partners (Suppliers and vendors)	Yes, local suppliers	Supplier meetings, Mutual visits, Events, Emails, & Compliance filings.	Monthly, Quarterly, Annually & Real-time Basis	Mutually beneficial relationship and to improve service levels from the suppliers and address their commercial issues, including terms & conditions, procedures & payments
Government and Regulators	No	Meetings, Website, portals, emails, filings, Industry forums/ associations	Periodic as well as event-based engagement	Engagement, advocacy, communication
Investors and Stakeholders	No	Stock Exchange announcements, Newspaper, Media releases, Investor Presentation, emails, Website, Annual Report, Chairman's speech, NSE Electronic Application Processing System (NEAPS), BSE Listing Centre, SEBI Complaints Redress System (SCORES), Depositories, Investors Meetings, Surveys.	Annually, Quarterly, Half-yearly, Need-based, Real-time	To keep investors updated about the organisation's performance and other corporate developments, and to collate queries and feedback from investors
Other External Stakeholders	No	Meetings and events	Periodically and Real-time	Support & collaboration, and Business growth
Management	Yes	Events, Meetings, and Emails	Monthly, Quarterly, Annually, Need Basis	Enhanced business performance
Employees and Workers	Yes	Monthly and quarterly meetings, Personal review and visits, Surveys, Trainings, Events, Emails, Feedback, Websites, and Internal portals	Ongoing and Need-Based	To understand employee needs and opinions, to keep employees informed about the organisation's plans and procedures

Leadership Indicators

LI-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?

We aim to grow our business responsibly while protecting the planet and supporting communities. Creating long-term value requires balancing the needs of all stakeholders—customers, consumers, employees, Shareholders, and partners—along with society and the environment. The Board of Directors and its committees oversee ESG initiatives and track their implementation and performance.

LI-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 of the entity.

Yes. The Internal Guidance/Systematic Operating Process was developed after consultation, with stakeholder interests in mind. Stakeholder engagement is used to identify and manage ESG material topics, which are shortlisted and prioritised based on their impact on both stakeholders and the business.

LI-3. Provide details of instances of engagement with and action taken to address the concerns of vulnerable/marginalized stakeholder groups.

The teams of UBL engage regularly with communities and key identified beneficiaries to understand their existing needs, resolve any concerns, and support their progress and development.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Principle 5 - Businesses should respect and promote human rights.

UBL upholds equal human rights and operates with zero tolerance for discrimination, harassment, or threats. Respect for human rights is integral to its business ethos and operations, promoting equity, diversity, and inclusion.

Essential Indicators

EI-1. Employees and workers who have been provided training on human rights issues and policies of the entity, in the following format:

Category	FY2025-2026			FY2024-2025		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,557	1,557	100	1,441	1,441	100
Other than permanent	Nil	Nil	NA	Nil	Nil	NA
Total Employees	**1,557**	**1,557**	**100**	1,441	1,441	100
Workers						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Workers	**Nil**	**Nil**	**Nil**	Nil	Nil	Nil

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

Legal minimums are determined by factors such as tenure, role, location, and citizenship status, and vary by state. We have established detailed processes based on these parameters to ensure employees are compensated in accordance with local regulations and applicable laws.

Category	FY2025-2026					FY2024-2025				
	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)	No. (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male										
Female										
Other than Permanent	Not Applicable									
Male										
Female										
Workers										
Permanent										
Male	1,435	Nil	Nil	1,435	100	1,425	Nil	Nil	1,425	100
Female	08	Nil	Nil	08	100	22	Nil	Nil	22	100
Other than Permanent										
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

EI-3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/wages of the respective category	Number	Median remuneration/ salary/wages of the respective category
Board of Directors (BoD)	08	86,78,350	02	45,73,725
Key Managerial Personnel (*)	03	6,28,89,770	Nil	Not Applicable
Employees excluding BoD/KMP (#)	1,417	10,94,509	461	7,63,277
Workers (#)	1,508	7,68,303	32	6,76,633

(*) Key Managerial Personnel comprise the CEO & Managing Director, Director & Chief Financial Officer, and Company Secretary.

(#) Employee and worker categories include those who ceased or were terminated during the financial year ended March 31, 2026.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

C O R E

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	FY 2025-2026	FY 2024-2025
Gross wages[1] paid to females as % of total wages[1]	16.37	15.52

[1] *Includes Gross Wages as per Salary/Pay Register to executives and permanent workmen; it excludes contract workers.*

EI-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. Focus on Human Rights consideration has been an integral part of UBL since its inception. We continue to comply with all statutory requirements under this ambit.

EI-5. Describe the internal mechanism in place to redress grievances related to human rights issues.

The Company has a Vigil Mechanism and Whistleblower Policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and violations of the Code of Conduct in confidence and without fear of any retaliation.

EI-6. Number of Complaints on the following made by employees and workers:

Particulars	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	06	03	3 Resolved	08	01	7 Resolved
Discrimination and harassment (not sexual) in the workplace	17	02	15 Resolved	24	01	23 Resolved
Child Labor	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights issues	Nil	Nil	NA	Nil	Nil	NA

EI-7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

C O R E

Particulars	FY 2025-2026	FY 2024-2025
Total complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 (POSH)	5	8
Complaints on POSH as a % of female employees/workers[1]	1.37	2.08
Complaints on POSH upheld[2]	5	7

[1] *Includes the total number of female executives and permanent workers as of March 31, 2026.*

[2] *Complaints upheld are complaints that have been thoroughly investigated, and the findings support the claim of sexual harassment.*

EI-8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

UBL ensures that anyone who raises a concern in good faith is protected from retaliation. This protection applies to all individuals involved, including those who report, assist, or participate in investigations. The Company maintains confidentiality, supports its values through a formal grievance mechanism, and ensures fair treatment throughout the process. At the same time, complaints made with malicious or false intent are addressed through appropriate disciplinary action.

EI-9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. UBL's Business Partner Code of Conduct and Supplier Code of Conduct follow the highest ethical standards, including human rights requirements and compliance with Labour Laws, which are a part of all our business agreements.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-10. Assessment for the year:

We have identified salient human rights issues, i.e., Fair wages, Health, safety, and Working hours, and are committed to addressing them across our operations and value chain. Putting the above framework in action, each factory/office reviews and provides positive assurance to a Human Rights Assessment checklist annually.

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)	
	FY 2025-2026	FY 2024-2025
Child labour	100%	100%
Forced/Involuntary labour	100%	100%
Sexual harassment	100%	100%
Discrimination at the workplace	100%	100%
Wages	100%	100%
Others	Nil	Nil

Note: The assessments were conducted by UBL.

EI-11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

Corrective actions followed Board-approved policies aligned with government guidelines, with no significant human rights risks identified during the reporting period.

Leadership Indicators

LI-1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.

While we have not received any specific complaints, the organisation acknowledges the importance of addressing Human Rights, as is evident through the mandatory trainings such as Code of Conduct and Creating a Respectful Workplace.

LI-2. Details of the scope and coverage of any Human rights due diligence conducted.

UBL integrates human rights across all aspects of its business, guided by global expertise. It fosters a safe, positive workplace through an open-door policy and embeds human rights in its Code of Conduct and Ethics, reinforced by induction and mandatory annual training with assessments.

LI-3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

UBL is committed to complying with the Rights of Persons with Disabilities Act, 2016, ensuring accessibility and support for individuals with disabilities across our premises.

LI-4. Details on the assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at the workplace	
Child Labor	
Forced Labour/Involuntary Labour	
Wages	
Others-please specify	

LI-5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments in Question 4 above.

With our value chain spread across the globe, advancing sustainability along the whole value chain is instrumental to fostering positive economic, environmental, and societal impacts and creating prosperity. During the reporting period, no significant risks/concerns were identified in the assessment of our suppliers.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Principle 6 - Businesses should respect and make efforts to protect and restore the environment.

Environmental stability is key to economic and social well-being. Businesses are expected to adopt sustainable practices and address issues like climate change, emissions, biodiversity, water, and waste responsibly.

Essential Indicator

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

CORE

Parameter	FY 2025-2026	FY 2024-2025
From renewable sources (in TJ)		
Total electricity consumption (A)	480.76	495.31
Total fuel consumption (B)	1,368.29	1,509.28
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (in TJ)	**1,849.05**	2,004.59
From non-renewable sources (in TJ)		
Total electricity consumption (D)	18.24	20.24
Total fuel consumption (E)	48.22	19.42
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F) (in TJ)	**66.46**	39.65
Total energy consumed (A+B+C+D+E+F) (in TJ)	**1,915.51**	2,044.24
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (in TJ/INR)	0.0000000110	0.0000000105
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed /Revenue from operations adjusted for PPP] (in TJ/PPP)	0.000000224	0.000000218
Energy intensity in terms of physical output (in TJ/kl)	**0.0016**	0.0016

All disclosures are for their operational manufacturing units, excluding offices and contract manufacturing units.

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

Yes. *Independent Assurance has been carried out by the external agency SGS India Private Limited.*

EI-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 we do not belong to an energy-intensive industry as defined under the PAT scheme of the Government of India.

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

CORE

Parameter	FY 2025-2026	FY 2024-2025
Water withdrawal by source (in kl)		
(i) Surface water	Nil	Nil
(ii) Groundwater	16,11,568	15,04,944
(iii) Third-party water	23,01,239	27,82,033
(iv) Sea water/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kl) (i+ii+iii+iv+v)	39,12,807	42,86,977
Total volume of water consumption (in kl)	34,48,863	39,71,081
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (in kl/INR)	0.0000198	0.0000205
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) **(in kl/PPP)**	0.000404	0.000429
Water intensity in terms of physical output* (in kl/kl)	**2.83**	3.10

All disclosures are for their operational manufacturing units, excluding offices and contract manufacturing units.

**The number as disclosed by the Company has been relied upon by the auditors.*

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agents.

Yes. *Independent Assurance has been carried out by the external agency SGS India Private Limited.*

C O R E

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-4. Provide the following details related to water discharged:

Parameter	FY 2025-2026	FY 2024-2025
Water discharge by destinations and level of treatment (in kl)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	1,51,640	Nil
- With treatment - please specify level of treatment	3,12,304	3,15,896
a. Minimum treatment (Equalisation tank outlet)	Nil	Nil
b. Complete treatment (Secondary clarifier outlet)	3,12,304	3,15,896
(v) Others		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
Total water discharged (in kl)	**4,63,944**	3,15,896

All disclosures are for their operational manufacturing units, excluding offices and contract manufacturing units.
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.
Yes. *Independent Assurance has been carried out by the external agency SGS India Private Limited.*

EI-5. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If yes, provide details of its coverage and implementation.

All our manufacturing sites have set up comprehensive Effluent Treatment Plants, which are operated efficiently to meet the standards prescribed under the Consent to Operate (CTO) issued by the respective State Pollution Control Board. *Out of 18 operational breweries, Zero Liquid Discharge (ZLD) norms are applicable to four locations: Chennai (Tamil Nadu), Chopanki and Aravalli (Rajasthan), and Srikakulam (Andhra Pradesh). ZLD has already been implemented at our Chopanki brewery in Rajasthan. Implementation at the remaining three breweries is currently in progress.*

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

Parameter	Unit	FY2025-2026	FY2024-2025
NOx	Ton/Year	168.92	402
SOx	Ton/Year	78.30	198
Particulate matter (PM)	Ton/Year	178.16	413
Persistent organic pollutants (POPs)	Not Applicable		
Volatile organic compounds (VOC)	Not Applicable		
Hazardous air pollutants (HAP)	Not Applicable		
Others – please specify	Not Applicable		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency. -No, UBL has not carried out any independent assessment/evaluation/assurance from an external agency.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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E

Parameter	Unit	FY 2025-2026	FY 2024-2025
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	7,132.4	5,389.81
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Nil	Nil
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	(in metric tons of CO_2 /INR)	0.000000041	0.0000000278
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	**(in metric tons of CO_2/PPP)**	**0.000000835**	0.000000574
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	**(in metric tons of CO_2/ kl)**	0.006	0.004
Total Scope 1 and Scope 2 emission intensity *(optional)* – the relevant metric may be selected by the entity	**NA**	Nil	Nil

Notes: Includes emissions from own manufacturing units only.

The total scope 2 for the year is 61,759 Metric tons of CO2 equivalent. The Company purchased IRECs (International Renewable Energy Certificates) of 84 GWh for the period April 2025-March 2026. As a result, net Scope 2 emissions for FY2025-26 are zero. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

Yes. Independent Assurance has been carried out by the external agency SGS India Private Limited.

EI-8. Does the entity have any projects related to reducing Green House Gas emissions? If yes, then provide details.

Yes, we have an ambition for Net Zero in production (Scope 1 and 2) by 2030 as a key part of our sustainability strategy. The projects are aligned for the next two years to reduce Greenhouse Gas (GHG) (i) Utilising Biogas from Wastewater in the generation 2021 of steam, (ii) Co-generation of Power using back pressure turbines, (iii) Increase open access to renewable energy sources (Solar, Wind, and Rooftop Solar).

EI-9. Provide details related to waste management by the entity in the following format:

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E

Working toward a waste-free future by cutting plastic use and reducing brewery waste as part of our sustainability strategy.

Parameter	FY 2025-2026	FY 2024-2025
Total Waste generated (in metric tons)		
Plastic waste (A)	**3,169**	12,883.19
E-waste (B)	**0.75**	0.71
Bio-medical waste (C)	**0.56**	0.37
Construction and demolition waste (D)	**16.28**	20.52
Battery Waste (E)	**21.63**	0.64
Radioactive waste (F)	Not Generated	Not Generated
Other Hazardous waste. Please specify, if any. (G)	**3,413.20**	622.30
Other Non-hazardous waste generated (H), please specify if any. (Break-up by composition, i.e., by materials relevant to the sector)	**2,88,807.1**	2,72,583.72
Total (A+B+C+D+E+F+G+H)	**2,95,428.52**	2,86,111.44
Waste Intensity per rupee of turnover (Total waste generated/Revenue from operations) (in metric tons/ INR)	**0.0000017**	0.00000148
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (in metric tons/PPP)	**0.0000345**	0.0000305
Waste Intensity in terms of physical output*	**0.24**	0.22
For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tons)		
Category of waste		
(I) Recycled	**87,244.81**	2,59,052.60
(ii) Re-used	**1,86,358.23**	3,927.36
(iii) Other recovery operations	Nil	Nil
Total	**2,73,603.04**	2,62,979.96
For each category of waste generated, total waste disposed of by the nature of the disposal method (in metric tons)		
Category of waste		
(i) Incineration	164.34	1.25
(ii) Landfilling	**21,660.63**	23,129.91
(iii) Other disposal operations	Nil	Nil
Total	**21,824.97**	23,131.16

Note: All disclosures are for the Company's own operational manufacturing units, excluding offices and contract manufacturing units.
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency
Yes. Independent Assurance has been carried out by the external agency SGS India Private Limited.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

The Company has standardised the methodology to identify, segregate, and quantify the waste generated. Implemented the 3Rs (Reduce-Reuse-Recycle) concept for the waste before disposing of it at the landfill site.

EI-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:

Sl. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			Not Applicable

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

Name and brief details of the project	EIA Notification No.	Date	Whether conducted by an independent external agency	Results communicated in the public domain	Relevant Weblink
			None		

EI-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-compliance in the following format:

Yes, the Company complies with all applicable environmental laws and Consent to Operate conditions. Trained Environment, Health, and Safety representatives at each site oversee environmental management and liaise with authorities and Stakeholders.

Sl. No	Specify the law/regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or courts	Correction action taken, if any.
		None		

Leadership Indicators

LI-1. Water withdrawal, consumption, and discharge in areas of water stress (in Kilolitres):

Through Source Vulnerability Assessments (SVAs) conducted by independent experts at ALO Advisors, we have determined that 17 of our manufacturing sites are located in areas experiencing water stress.

For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area:

Name of the plant (Brewery)	District
Ajanta	Chhatrapati Sambhajinagar
Ellora	Chhatrapati Sambhajinagar
Balaji	Thiruvallur
Empee	Thiruvallur
Chopanki	Khairthal-Tijara
Dharuhera	Rewari
Golconda	Sangareddy
Nizam	Sangareddy
Kalyani	Nadia
Khurda	Khurda
Ludhiana	Ludhiana
Mumbai	Raigad
Nanjangud	Mysuru
Nelamangala	Bengaluru Rural
Ponda	South Goa
Shahjahanpur	Kotputli-Behror
Srikakulam	Srikakulam

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

(ii) Nature of operations: Own manufacturing units

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-2026	FY2024-2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	14,87,597	Nil
(iii) Third-party water	21,76,910	Nil
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	36,64,507	Nil
Total volume of water consumption (in kilolitres)	32,00,563	Nil
Water intensity per rupee of turnover (Water consumed/turnover)	0.00001834	Nil
Water intensity in terms of physical output	2.72	Nil
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	1,51,640	Nil
- With treatment - please specify level of treatment	3,12,304	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
Total water discharges (in kiloliters)	**4,63,944**	Nil

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency.

No. UBL has not carried out any independent assessment/evaluation/assurance from an external agency.

LI-2. Please provide details of total Scope 3 emissions & their intensity, in the following format:

Parameter	Unit (Metric tons of CO_2 equivalent)	FY 2025-2026	FY 2024-2025
Total Scope 3 emissions (Break-up of GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Data under baseline assessment*		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Yes/No) If yes, the name of the external agency - No, UBL has not carried out any independent assessment/evaluation/assurance from an external agency.
** Emissions will be reported post-completion of baselining.*

LI-3. With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas, along with prevention and remediation activities.

Not Applicable

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

LI-4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same, as well as the outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with the summary)	Outcome of the initiative
		None	

LI-5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

Yes. The Company maintains a disaster management plan across all breweries/units, with standardized procedures to ensure business continuity and effective incident management.

The plan is based on prevention, preparedness, response, and recovery, and follows a risk-based approach with regular reviews. Each brewery has an on-site emergency plan outlining roles, actions, rescue, evacuation, rehabilitation, coordination, and communication for employees and stakeholders.

LI-6. Disclose any significant adverse impact on the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

Currently, the Company is working on the impact assessment for its supply chain portfolio. We have set an ambitious sustainability agenda to tackle the issues that our consumers and stakeholders care deeply about.

LI-7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

It does not apply to the Company as of this date.

Principle 7 - Business, when engaged in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Businesses are expected to engage with governments ethically and transparently to redress their grievances and advocate policies that ultimately expand the public good.

Essential Indicator

EI-1. a. Number of affiliations with trade and industry chambers/associations

We are affiliated with six (8) trade and industry chambers/associations.

EI-1. b. List the top ten trade and industry chambers/associations (determined based on the total Members of such bodies) that the entity is a Member of/affiliated with.

S.N.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers /associations (State / National)
1.	Federation of European Business in India (FEBI)	National
2.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3.	Confederation of Indian Industry (CII)	National
4.	All India Brewers Association (AIBA)	National
5.	Brewers Association of India (BAI)	State
6.	Federation of Karnataka Chambers of Commerce and Industry (FKCCI)	State
7.	Karnataka Brewers & Distillers Association (KBDA)	State
8.	Telangana & Andhra - Association of Liquor and Beer suppliers	State

EI-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
Competition Commission of India	Pricing discussions	Regular training and compliance programs for relevant employees are undertaken.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Leadership Indicators

LI-1. Details of public policy positions advocated by the entity:

S. No	Public policy advocated	Method resorted to such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ others- please specify)	Web Link, if available
1.	The beer taxation framework in the State of Maharashtra required rationalisation, as beer was taxed at a disproportionately higher rate compared to spirits on an equivalent alcohol basis, resulting in an uneven taxation structure and a higher relative MRP for beer vs IMFL. This disparity constrained the growth of the beer category in Maharashtra, limiting its ability to realise its full market potential.	Engaged with key state stakeholders through formal representations, advocating for a more balanced taxation framework to revive demand and support category growth. A detailed business case, including comparative analysis with peer states, was submitted to drive taxation parity. Subsequently, the State Government constituted a “Beer Study Group” to assess challenges and recommend reforms. As an outcome, in June 2025, taxes on IMFL were increased while beer taxes were maintained, improving relative affordability for beer.	No	Part of the overall business plan to be a category maker and drive growth which is reviewed regularly.	No
2.	Continued engagement with the Government of Karnataka on concerns relating to increases in beer taxation and the need to establish a more balanced taxation framework across alcoholic beverage categories. In parallel, emphasis was placed on advocating for manufacturing and regulatory reforms to improve the Ease of Doing Business in the State.	Submitted a policy representation to State authorities and engaged extensively with Government stakeholders, advocating a calibrated taxation approach encouraging responsible consumption and Ease of Doing Business. Leveraged the Brewers Association to present unified industry concerns, including recommendations to the Resource Mobilisation Committee (RMC) on taxation reforms and EoDB measures. Based on these engagements, the State, in its budget, introduced an alcohol-in-beverages taxation framework along with certain EoDB reforms; the final policy is awaited.	No	Part of the overall business plan is to be a category maker and drive growth, which is reviewed regularly.	No
3.	Across multiple states, including Rajasthan, West Bengal, Uttar Pradesh, Andhra Pradesh, Odisha, Telangana, and Meghalaya, advocated for the rationalization of excise duties and the overall tax structure on beer to address cascading taxation and promote a more equitable and balanced fiscal framework for the industry.	Submitted a comprehensive business case to the State Government and engaged with policymakers across relevant departments, advocating for rationalisation of beer taxation to support industry sustainability and recovery. As a result, the State Governments in these states amended the Excise Policy to introduce a marginal increase in IMFL taxes while maintaining existing beer tax levels, thereby improving the relative affordability of beer.	No	Part of the overall business plan to be a category maker i.e. grow the category, and is reviewed regularly	No

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

S. No	Public policy advocated	Method resorted to such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ others- please specify)	Web Link, if available
4.	Advocated for operational parity across multiple states. In Himachal Pradesh, recommended to introduce a separate quota framework for beer, similar to IMFL and CL, to improve category visibility. In Madhya Pradesh, advocated for rationalization of bottling fee disparities between local and national manufacturers.	Submitted data-backed representations and detailed business cases to State Governments, and sustained engagement with government stakeholders. As a result, Madhya Pradesh introduced key reforms in its Excise Policy 2026–27, including partial rationalisation of bottling fees. In Himachal Pradesh, the State introduced a separate MGQ (quota) for beer for the first time, supporting improved category visibility and growth.	No	Part of the overall business plan to drive profitability and growth and is reviewed regularly	No
5.	Pan-India advocacy for supplier price revisions and rationalization of production-related levies to mitigate input cost inflation arising from the Middle East conflict.	A data-backed representation was developed outlining the impact of the Middle East conflict on business operations, seeking revision in supplier pricing to offset the increased cost burden and, in the long term, move towards a free pricing framework similar to progressive markets like Maharashtra and Goa to support the growth of industry.	No	Part of the overall business plan to manage profitability and drive growth and is reviewed regularly	No

Principle 8 - Businesses should promote inclusive growth and equitable development.

Sustainable, successful businesses drive inclusive growth by working with governments and civil society to support vulnerable communities. UBL Centre's national and ecosystem development in its strategy, partnering with public and non-profit organisations to empower communities, reduce inequalities, and contribute to broader progress.

Essential Indicator

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

Name and brief details of the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant Web link
SIA was not applicable for the current financial year					

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

Sr. No.	Name of the 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 FY (₹)
Not Applicable						

EI-3. Describe the mechanism to receive and redress grievances of the community.

UBL partners with communities on environmental sustainability, women's empowerment, and development initiatives, while addressing harmful use. It ensures accountability through impact assessments, site visits, beneficiary feedback, external evaluations, and accessible grievance redressal channels.

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

Particulars	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/Small producers[1]	41.19	34.74
Directly from within India	93.83	93

Note: [1] No small producers were identified other than MSMEs.

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SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-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 wages cost.

Locations	FY 2025-2026	FY 2024-2025
Rural	26	28.57
Semi-urban	5	5.21
Urban	21	22.48
Metropolitan	48	43.74

Leadership Indicators

LI-1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessment (Reference: Question 1 of Essential Indicators above)

Not applicable, as there was no Social Impact Assessment required to be conducted during FY2025-26.

Details of the negative social impacts identified	Corrective action taken
Not Applicable	

LI-2. Provide the following information on CSR projects undertaken by your entity in the designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In ₹)
Not Applicable			

LI-3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/*No*) - *No*

(b) From which marginalised/vulnerable groups do you procure? *Not Applicable*

(c) What percentage of total procurement (by value) does it constitute? *Not Applicable*

LI-4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating the benefit share
1.	Patents	Not owned	No	Not Applicable
2.	Trademark	Not owned	No	Not Applicable
3.	Copyrights	Not owned	No	Not Applicable

LI-5. Details of corrective actions taken on the underway, based on any adverse order in intellectual property-related disputes wherein the usage of traditional knowledge is involved.

Name of Authority	Brief of the Case	Corrective action taken
No case based on Traditional Knowledge - Not Applicable		

LI-6. Details of beneficiaries of CSR Projects.

We are committed to operating and growing our business in a socially responsible way. Our purpose is to make sustainable living commonplace. Our Corporate Social Responsibility Policy, approved by the Board of Directors, outlines a clear agenda through which we will continue to contribute to the community at large.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Gram Swavalamban	402	56
2.	Jal Shakti Phase 2	75	29
3.	Bin it Better	37,545	14
4.	Bin Smart	50,303	44
5.	Jal Samridhi	6,848	29
6.	Jal Kavach*	14,837	17
7.	Jal Sanchay Phase 3	12,839	18
8.	Jal Unnati Phase 2	2,454	37
9.	Haritha Samruddhi Phase 4	2,520	14
10.	Van Shakti	14,178	18
11.	Project Oxygen Zone	23,750	45
12.	SAKhEE (Strengthening and Advancement of women in Khordha by Entitlement and Enterprise)*	240	100
13.	Smart Anganwadi	432	89
14.	Safe Drinking Water*	1,559	90
15.	Community Library*	3,905	9
16.	Vikas	1,047	17
17.	Provision of CCTV Setup	1,239	99
18.	Kartavya Phase 2	36,268	7

* Ongoing CSR initiatives funded through the utilisation of unspent amounts from FY2024-25, in accordance with applicable CSR regulations.

Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner.

Businesses must ensure their products and services are safe, environmentally responsible, and transparently described so consumers can make informed choices and markets remain fair.

Essential Indicators

EI-1. Describe the mechanism in place to receive and respond to consumer complaints and feedback..

We have a well-publicised system to address consumer concerns and collect feedback. Customer care contact details are provided on every product package, and all queries and concerns are handled promptly.

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

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage (*)	Not Applicable
Recycling and/or safe disposal	Not Applicable

(*) All bottles and cans of alcoholic beverages manufactured and sold by the Company have mandatory statutory warnings on the label.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-3. Number of consumer complaints in respect of the following:

Particulars	FY 2025-2026			FY 2024-2025		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	3	3	Not resolved
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Others (Consumer cases)	4	8	Pending	04	15	11 Resolved

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

We enforce strict quality standards verified through regular audits and self-assessments, ensuring our products are safe, high-quality, and compliant with all relevant regulations. We act quickly to address any deviations, so only compliant products reach the market.

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	–
Forced recalls	Nil	–

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

Yes. The Company has implemented a data privacy policy, namely the Information Security Policy and Global Information Security Policy, which are based on the National Institute of Standards & Frameworks on cybersecurity and risk related to data privacy, which are available on the Company's Intranet Portal and website.

The link to the policy is *Privacy Policy*

EI-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; recurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

No significant concerns/complaints/penalties/regulatory actions were identified during the year.

For data privacy-related concerns, we have a Personal Data Incident Reporting process to report and investigate any suspected or potential threat to personal data. The Data Privacy Officer and Cyber Security Lead investigate incidents to identify lapses and gaps to continuously improve processes and controls to mitigate future breaches.

EI-7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil, there were no instances of reportable data breaches in the current financial year.

b. Percentage of data breaches involving personally identifiable information of customers

Nil, there were no instances of reportable data breaches involving personally identifiable information.

c. Impact, if any, of the data breaches

Not applicable as there were no reportable data breaches for the year.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Leadership Indicators

LI-1. Channels/platforms where information on products and services of the entity can be accessed (provide a web link, if available).

Information on the Company's Products can be accessed through the Our Brands page on the Company's website: *www.unitedbreweries.com*

LI-2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

We educate on 'Responsible usage of Consumption of Alcohol' (i.e., Beer) and display Statutory Warning on Labels of Bottles and Cans.

LI-3. Mechanisms are in place to inform consumers of any risk of disruption/discontinuation of essential services.

We do not deal with any essential services. However, in case of any disruption, we can disseminate information through our website, various mass media platforms, social media platforms, distribution networks, sales representatives, and e-mails.

LI-4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any surveys with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity, or the entity as a whole? (Yes/No)

Yes, we ensure full compliance with mandatory labelling while also providing additional information on safety, health, usage, and precautions. We regularly conduct surveys to assess consumer satisfaction, preferences, and trends, and include extra product details on labels beyond requirements.

The Company has a feedback mechanism for reporting concerns, resolves issues through relevant internal expertise, and continuously improves consumer education by benchmarking against global standards.

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