



July 14, 2025

To
BSE Limited
Scrip Code: 532478

National Stock Exchange of India Limited
Symbol: UBL

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-2025

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, 2025, 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 2024-2025, is also available on the website of the Company.

Kindly take the above on record.

Thanking you,
For UNITED BREWERIES LIMITED

Nikhil Malpani
Company Secretary & Compliance Officer
Encl: As above

Annexure – A: Business Responsibility & Sustainability Reporting (BRSR)

Dear Stakeholders,

At United Breweries Limited (UBL), our decisions are guided by a clear vision to build responsibly and sustainably. For us, sustainability means embedding responsible practices into every aspect of our business to shape a future where people, planet, and prosperity thrive together. We remain dedicated to driving positive impact across the environment, society, and economy, ensuring a balanced and inclusive approach to long-term value creation and nation building. The BRSR serves as a transparent medium for communicating the Company's Environmental, Social, and Governance (ESG) performance to its stakeholder's reinforcing its role for positive change.

This report conforms to the BRSR requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) 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.

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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 for the FY 2024-25

The Board of Directors,
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' or 'UBL') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') pertaining to the reporting period of April 1, 2024, to March 31, 2025. SGS India has conducted a Reasonable level of Assurance for BRSR core parameters. 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 the;

- 1) BRSR Core—Framework for assurance and ESG disclosures for value chain (SEBI vide Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122) dated July 12, 2023.
- 2) BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and as amended from time to time.
- 3) Greenhouse Gas Protocol standard
- 4) Industry Standards on Reporting of BRSR Core (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177) dated December 20, 2024

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all United Breweries Limited's 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 an engagement 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; environmental, social and sustainability report assurance. SGS affirm 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.

Annexure – A: Business Responsibility & Sustainability Reporting (BRSR)

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators (KPIs) within the report for the period April 1, 2024, to March 31, 2025. The reporting scope and boundaries include 19 manufacturing units/breweries and Head Office spread across different states in India.

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 its comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core KPIs 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

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data review outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusion.”
- The assurance engagement considers an uncertainty of $\pm 5\%$ 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.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

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 audited financial reports of the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

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, on the Core Indicators (as per the table below) is complete, accurate, reliable, has been fairly stated in all material respects, and is prepared in line with the BRSR requirements.

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

Sl. No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	<ul style="list-style-type: none">▪ Total Scope 1 emissions▪ Total Scope 2 emissions▪ GHG Emission Intensity (Scope 1+2)
2	Water footprint	<ul style="list-style-type: none">▪ 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	<ul style="list-style-type: none"> ▪ Total energy consumed ▪ % of energy consumed from renewable sources ▪ Energy intensity
4	Embracing circularity	<ul style="list-style-type: none"> ▪ 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, re-using or other recovery operations ▪ For each category of waste generated, total waste disposed by nature of disposal method
5	Employee well-being and safety	<ul style="list-style-type: none"> ▪ Spending on measures towards well-being of employees as a % of total revenue of the Company ▪ Details of safety related incidents for employees
6	Enabling gender diversity in business	<ul style="list-style-type: none"> ▪ Gross wages paid to females as % of wages paid ▪ Complaints on POSH
7	Enabling inclusive development	<ul style="list-style-type: none"> ▪ Input material sourced from MSMEs/small producers as % of total purchases ▪ Wages paid to persons employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	<ul style="list-style-type: none"> ▪ Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events ▪ Number of days of accounts payable
9	Open-ness of business	<ul style="list-style-type: none"> ▪ 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**

Ashwini K. Mavinkurve
 Technical reviewer Head
 ESG & Sustainability Services,
 SGS India Pune, India

Abhijit M. Joshi
 Lead Verifier
 ESG & Sustainability Services,
 SGS India, Pune, India
 Team Members: Dheeraj Sindhe,
 Anisha Udaykumar

Place: Mumbai
 Date: May 07, 2025

Business Responsibility & Sustainability Report

Section A: GENERAL DISCLOSURES

UBL is committed to creating lasting value for its stakeholders through regular materiality assessments that address key economic, environmental, and social factors. This ongoing engagement allows the Company to stay aligned with evolving stakeholder expectations, respond effectively to market trends, and drive continuous growth across all dimensions.

This section contains an overview of the business, including markets served, financial performance, key employee statistics, and mapping of 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,
5. Corporate Address	:	# 24 Vittal Mallya Road, Bengaluru - 560 001, Karnataka, INDIA
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, 2024, to March 31, 2025
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	:	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 that 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	98.84%

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	98.84%

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

* As on March 31, 2025 - Out of 21 owned manufacturing plants, 2 plants viz., 1 at Naubatpur and 1 at Cherthala are currently not operational.



III-19. Market served by the entity:

(a) Number of locations

Location	Numbers
National (No. of States)	28 States and 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 1.43% 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)	1,441	1,079	74.9	362	25.1
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total Employees (D+E)	1,441	1,079	74.9	362	25.1
WORKERS						
1.	Permanent (F)	1,447	1,425	98.5	22	1.5
2.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3.	Total Workers (F+G)	1,447	1,425	98.5	22	1.5

(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)	2	2	100	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled Employees (D+E)	2	2	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 for the year ended March 31, 2025*	10	2	20
Key Management Personnel for the year ending March 31, 2025 **	3	Nil	Nil

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

* Kiran Mazumdar Shaw and Christiaan A J Van Steenberghe stepped down as Non-Executive Independent Director and Non-Executive Non-Independent Director respectively of the Company with effect from the conclusion of the 25th Annual General Meeting held on August 01, 2024. Ranjan Ramdas Pai was appointed as Director, designated as Non-Executive Independent Director w.e.f. October 24, 2024.

** Nikhil Malpani, designated as Company Secretary & Compliance Officer, appointed effective May 07, 2024, Radovan Sikorsky, designated as Director & Chief Financial Officer, resigned w.e.f. June 30, 2024, and Jorn Elimar Kersten, designated as Director & Chief Financial Officer, appointed w.e.f. August 01, 2024. Further, Radovan Sikorsky, appointed as Director, designated as Non-Executive Non-Independent Director from the conclusion of the 25th Annual General Meeting held on August 01, 2024.

Annexure – A: Business Responsibility & Sustainability Reporting (BRSR)

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

Particulars	FY 2024-2025			FY 2023-2024			FY 2022-2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)	16.1	5.6	21.7	11.4	4.1	15.5	20	2	22
Permanent Workers (%)	7.6	1.7	9.3	1.26	Nil	1.26	1.8	0.1	1.9

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 in 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 Limited	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 ₹) : 19,40,080 Lakhs

(iii) Net worth (in ₹) : 4,35,178 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)	FY2024-2025 (Current Financial Year)			FY2023-2024 (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	19	Nil	Resolved	5	Nil	Resolved
* Employees and workers	Yes	48	06	42 Resolved	16	6	10 Resolved
* Customers	Yes	3,488	Nil	Resolved	1,692	Nil	Resolved
* Value Chain Partners	Yes	10	05	05 Resolved	2	Nil	Resolved
* Others (Health & Safety)	Yes	Nil	Nil	NA	1	Nil	Resolved

[#] 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, as per the following format.

In today's rapidly evolving world, it's essential to formally identify the sustainability issues that matter most to our business and stakeholders. An issue is considered material if it presents a significant risk to our operations or holds importance for our key stakeholders, including employees, consumers, customers, suppliers, partners, society, and the planet. The table below highlights the key material issues we have identified.

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.	Fresh Water (i.e., raw material for the manufacture of Beer)	Risk	Water availability and conservation	(i) Reduce consumption of freshwater. (ii) Reuse-recycle of treated wastewater, and (iii) Recharge rainwater	Nil

Section B: MANAGEMENT AND PROCESS DISCLOSURES

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies, and processes ensures that stakeholder interests are integrated into the business. Creating adequate governance enables businesses to contribute to wider 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.								

Annexure – A: Business Responsibility & Sustainability Reporting (BRSR)

Section B: MANAGEMENT AND PROCESS DISCLOSURES

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership, and oversight										
7.	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. For more on our challenges, targets, and achievements, please see the Sustainability Report in the Annexure.									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	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.								
9.	Does the entity have a specified Committee of the Board / Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.	Yes, the CSR & ESG Committee of the Board is responsible for decision-making on sustainability-related issues. The details of the composition of the said Committee are provided below: <ol style="list-style-type: none"> 1. Geetu Gidwani Verma – Chairperson 2. Vivek Gupta – Member 3. Yolanda Talamo – Member 4. Ranjan Ramdas Pai – Member 								

10. Details of Review of NGRBC by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board,/Any other Committee.	Frequency (Annually / Half yearly/ Quarterly / Any other – please specify)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	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.									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	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.									

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 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.								

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

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



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.

While business promotes human well-being, it can also impact society and the environment. Responsible conduct-through transparency, compliance, and accountability-helps balance 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 v. Competition law in India vi. Heineken Way of Sales and Channel Building, and 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 & Anti-Corruption ix. Security Awareness x. LEAD (People Manager Capability) workshop xi. Sustain Connect Series xii. Masterclass: Beer and Beyond xiii. Agile Acceleration Workshop, and 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, and 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)

- Code of conduct:** Employees gained an understanding of UBL's commitment to ethical behaviour and how they should adhere to it.
- Anti-bribery management system:** Employees gained an understanding of possible unethical business practices and the practices they should follow to secure themselves as well as the organisation.
- Cybersecurity awareness:** Apart from the mandatory training, employees received frequent communications and refreshers from the Information Risk Management (IRM) team so they could stay updated on the latest threats, scams, and harmful practices and safeguard themselves and their assets. With this knowledge, they also support the IRM team by reporting potential threats.
- Creating a respectful workplace-Prevention of Sexual Harassment Act (POSH):** Employees gained a better understanding of respectful workplace practices.

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

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

Fine			Nil		
Settlement			Nil		
Compounding Fees			Nil		

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			Nil	
Punishment			Nil	

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 & Anti-Corruption (ABAC) Policy, which is integrated into its Code of Business Conduct and Ethics. To ensure transparency and accessibility, the policy is publicly available on the corporate website: www.unitedbreweries.com. This policy serves as a central reference point for both internal and external stakeholders-employees and business partners alike-clearly outlining expectations and responsibilities. It is designed to offer detailed guidance for preventing, detecting, and responding to bribery-related risks across all levels of the organisation.

The ABAC Policy can be accessed at:

<https://www.unitedbreweries.com/pdf/policyandcodes/Code%20of%20Business%20Conduct%20And%20Ethics.pdf>

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 2024-25, there were no charges of bribery/corruption by any law enforcement agency against our Directors/KMPs/ Employees/Workers.

Particulars	FY 2024-2025	FY 2023-2024
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

During FY 2024-25, there were no complaints concerning conflicts of interest against the Directors/KMPs.

Particulars	FY 2024-2025		FY 2023-2024	
	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

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

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:

Particulars	FY 2024-2025	FY 2023-2024
Number of days of accounts payable	70	66

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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:

Parameter	Metrics	FY 2024-2025	FY 2023-2024
Concentration of Purchases	a. Purchases from trading houses ¹ as % of total purchases	0.91%	0.81%
	b. Number of trading houses ¹ where purchases are made from	13	15
	c. Purchases from top 10 trading houses ¹ as % of total purchases from trading houses	99.60	99.19%
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	2,932	2,882
	c. Sales to top 10 dealers/distributors ² as % of total sales to dealers/distributors ²	58%	58.83%
Share of Related Party Transactions (RPTs) in	a. Purchases (Purchases with related parties/Total Purchases)	1.88%	3.12%
	b. Sales (Sales to related parties/Total Sales)	0.87%	0.72%
	c. Loans & Advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	49.42%	49.02%

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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.

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	Training to distributor sales representatives on our way of sales, industry, and product information, Masterclasses for Pan India Bartenders on Evolution of Beer, Market Context, Brand Wise Training on Product Credentials and Awareness to community residents 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 of the Company confirms compliance with the Code of Conduct, wherein affirmation is also obtained to avoid conducting the Company's business with a relative, or with a business in which a relative of a Director is associated in any significant role.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Responsible businesses must adopt safe, resource-efficient, and low-carbon technologies to design, manufacture, procure, and supply goods and services to customers. Sustainable production and consumption are key to enhancing people’s quality of life and preserving the planet’s natural resources.

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	FY2024-2025	FY2023-2024	Details of improvements in environmental and social impacts
Research & Development	Nil	Nil	Not Applicable
Capex	6.4%	7.2%	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 the brewery and sent to the State Pollution Control Board authorised 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.

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. The Extended Producer Responsibility (EPR) applies to our operational management. The waste collection plan is in line with the EPR plan as submitted to the Pollution Control Board. EPR is applicable for Plastic as well as Batteries, which are imported along with the equipment procured for the brewery process.

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 an 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.



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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 2024-2025	FY 2023-2024
Used Glass Bottles as a percentage of total input material in our portfolio	12.6%	10.8%

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 2024-2025			FY 2023-2024		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	4,048.21	Nil	Nil	5,407	Nil
E-waste	Nil	Nil	0.604	Nil	Nil	1
Hazardous waste	Nil	15.59	264.33	Nil	213	10,394
Other waste	3,910.4	2,51,175	23,251	1,81,548	84,868	11,690

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 71% of total volumes of beer glass bottles used in FY25
Beer Cans	Aluminium Cans are recyclable by nature

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

Sustainable businesses must treat employees and workers within their organisation and value chains equitably and with dignity and protect their health and safety. Empowering policies, processes, and systems spanning the employee life cycle ensure equal opportunity, fair working conditions and pay, and career development and progression opportunities for overall employee well-being. These efforts contribute to the overall well-being and long-term engagement of the workforce.

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	1,079	1,079	100	1,079	100	Nil	NA	37	3.43	Nil	NA
Female	362	362	100	362	100	13	3.59	Nil	NA	3	0.83
Total	1,441	1,441	100	1,441	100	13	0.90	37	2.57	3	0.21
Other than Permanent employees											
Male											
Female						Nil					
Total											

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**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	1,425	1,425	100	1,425	100						
Female	22	22	100	22	100					Not Applicable	
Total	1,447	1,447	100	1,447	100						
Other than Permanent workers											
Male											
Female						Nil					
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:

Particulars	FY 2024-2025	FY 2023-2024
Cost incurred on well-being ¹ measured as a % of the total revenue ² of the Company	0.06	0.24

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

² Number considered is total revenue as per Profit & Loss.

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Benefits	FY 2024-2025			FY 2023-2024		
	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 (*)	6.99	13.96	Yes	5.19	9.89	Yes
Others						Nil

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

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 believes in equal rights of all individuals regardless of race, colour, national origin, religion, caste, gender, age, sexual orientation, marital status, medical condition, disability, or any other characteristics or status that are legally protected. This is enshrined in our Code of Conduct, which can be accessed at:

<https://www.unitedbreweries.com/pdf/policyandcodes/Code%20of%20Business%20Conduct%20And%20Ethics.pdf>



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Gender	FY 2024-2025 (Permanent Employees)		FY 2023-2024 (Permanent Employees)	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	60%	94.59%	38%	100%
Female	18%	84.61%	6%	100%
Total	78%	92%	44%	100%

Gender	FY 2024-2025 (Permanent Workers)		FY 2023-2024 (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 providing a safe and positive work environment. In keeping with this philosophy, the organisation envisages an open-door policy. Employees and Contract staff have access to several forums where they can highlight matters or concerns faced at the workplace.
Other than Permanent Workers	
Permanent Employees	These are resolved through a well-established and robust Grievance Redressal Mechanism forum for reporting to the immediate Head / Supervisor / Manager.
Other than Permanent Employees	

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

We recognise our employees' rights to assemble, communicate, and join associations of their choice in matters related to their employment within the purview of our policies and procedures. We respect the rights of our employees to associate or not associate with internal employee resource groups and seek representation, to bargain or not bargain collectively by local laws.

Category	FY 2024-2025			FY 2023-2024		
	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 the 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	1,441	Nil	Nil	1,363	Nil	Nil
Male	1,079	Nil	Nil	1,112	Nil	Nil
Female	362	Nil	Nil	251	Nil	Nil
Total Permanent Workers	1,447	1,372	94.82	1,511	1,511	100%
Male	1,425	1,352	94.88	1,479	1,479	100%
Female	22	20	90.90	32	32	100%

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

Category	FY 2024-2025					FY 2023-2024				
	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	1,079	1,079	100	1,079	100	1,113	1,113	100	1,113	100
Female	362	362	100	362	100	251	251	100	251	100
Total	1,441	1,441	100	1,441	100	1,364	1,364	100	1,364	100
Workers										
Male	1,425	1,425	100	1,425	100	1,479	1,479	100	1,479	100
Female	22	22	100	22	100	32	32	100	32	100
Total	1,447	1,447	100	1,447	100	1,511	1,511	100	1,511	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 business and development goals aligned with Company priorities. Progress is supported through regular feedback and assessed annually. Employees gain horizontal and vertical exposure to foster leadership development. Factory workers are evaluated annually through our in-house system, based on job performance standards with clear communication throughout.

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,079	985	91.29	1,113	1,008	90.57
Female	362	320	88.39	251	201	80.08
Total	1,441	1,305	90.56	1,364	1,209	88.63
Workers						
Male	Performance and career developments were reviewed, as per the terms and conditions of the Long-Term Wage Settlement/Agreement arrived 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/No). If yes, the coverage of such a system?

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

Action Plan for Risk Reduction	<ul style="list-style-type: none"> ❖ 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	<ul style="list-style-type: none"> ❖ Safety leadership workshop with all the stakeholders. ❖ Drive a behaviour-based safety (BBS) programme for all employees. ❖ Learning management system: online short/long duration self-learning courses.
Infrastructure capabilities	<ul style="list-style-type: none"> ❖ 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	<ul style="list-style-type: none"> ❖ 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:

Safety Incident/Number*	Category	FY 2024-2025	FY 2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person injuries)	Employees	0.74	0.32
	Workers	0.27	0.72
Total recordable work-related injuries (LTI)	Employees	5	8
	Workers	4	49
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

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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, change of management, 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 2024-2025			FY 2023-2024		
	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 taken this year based on history.
 - Layers of Protection in the brew house.
 - Fall protection system, like a roof lifeline and fragile protection 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. The 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 deductions like TDS and GST by channel partners are 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 2024-2025	FY 2023-2024	FY 2024-2025	FY 2023-2024
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 have an inherent duty to protect the interests of their stakeholders, including vulnerable and marginalised groups. UBL delivers on its responsibility to maximise the positive impact of their activities, products, processes, and decisions for their stakeholders. Through the underlying standards set in our Code of Business Principles (CoBP) and Code Policies, we are committed to transparency, honesty, integrity, and openness in all our engagements with various stakeholders.

Essential Indicators

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

UBL prioritises stakeholder needs to ensure sustainable value creation. It identifies key internal (employees) and external (shareholders and investors, government and regulators, local communities and NGOs, customers, and suppliers) stakeholders and engages with them to address concerns and build trust.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-2. List stakeholder groups identified as key for your Company 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, survey, and events.	Need Basis, periodically, and real-time.	Business continuity, support & collaboration, business growth, and market updates
Communities	Yes	Community events, 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 need or ongoing basis	Community development programme, improvement of social infrastructure, economic and social empowerment, assessment, and project planning
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 strive to grow our business while protecting the planet and doing good for the community. To generate superior long-term value, we need to care for all our stakeholders: consumers, customers, employees, shareholders, business partners, and above all, the planet and society. The Board of Directors (BOD), through its various committees, obtains feedback as well as oversees the implementation of ESG initiatives and performance.



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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. Internal guidance/Systematic Operation of Process has been formulated after consultation and keeping in view the interest of stakeholders only. Stakeholder consultation is used in identifying and managing ESG-related material topics, which were shortlisted and prioritised based on their impact on our stakeholders and our 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.

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	FY2024-2025			FY2023-2024		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,441	1,441	100	1,363	1,363	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	1,441	1,441	100	1,363	1,363	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 minimum is defined based on various parameters like tenure, role, location, citizenship status, etc., and varies by state. We have defined detailed processes considering these parameters to ensure the employees are paid as per the local regulations, and we are compliant with local laws, as applicable.

Category	FY2024-2025					FY2023-2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										
Workers										
Permanent										
Male	1,425	Nil	Nil	1,425	100	1,479	Nil	Nil	1,479	100
Female	22	Nil	Nil	22	100	32	Nil	Nil	32	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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration /salary/wages of the respective category	Number	Median remuneration /salary/wages of the respective category
Board of Directors (BoD)	09	74,57,121.89	03	37,87,124.69
Key Managerial Personnel (*)	04	5,69,09,383.50	Nil	Not Applicable
Employees other than BoD / KMP	1,296	11,62,033	438	7,38,415
Workers	1,532	7,67,912	32	3,25,937

(*) Key Managerial Personnel includes the Chief Executive Officer & Managing Director (CEO & MD), Director & Chief Financial Officer (Director & CFO), and Company Secretary and Compliance Officer (CS).

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

Particulars	FY 2024-2025	FY 2023-2024
Gross wages ¹ paid to females as % of total wages ¹	15.52%	11.32%

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

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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 and do significantly more and beyond.

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

UBL is committed to a safe, positive work environment and maintains an open-door policy. Employees can raise workplace concerns through multiple forums supported by a strong grievance resolution mechanism. This process follows principles of natural justice, confidentiality, sensitivity, non-retaliation, and fairness, ensuring a thorough and impartial investigation. No human rights complaints were reported during the period.

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

Particulars	FY 2024-2025			FY 2023-2024		
	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	8	1	7 Resolved	2	Nil	Nil
Discrimination in a workplace	24	1	23 Resolved	Nil	Nil	Nil
Child Labor	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labor/ Involuntary Labor	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights issues	Nil	Nil	Nil	Nil	Nil	Nil



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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Particulars	FY 2024-2025	FY 2023-2024
Total complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 (POSH)	8	2
Complaints on POSH as a % of female employees/workers ¹	2.08	0.07
Complaints on POSH upheld ²	7	0.00

¹ Includes the total number of female executives, permanent workmen, and contract workers as of March 31, 2025.

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 commits to protect the complainant and ensure that they are not retaliated because of any report that they raise in good faith. UBL does not tolerate any form of retaliation (whether by a manager, co-worker, or otherwise) against an individual because he or she made a good faith report of an integrity concern. This protection also extends to anyone who assists with or cooperates in an investigation or report of an integrity concern or question. We support those who support our values. A grievance mechanism for the Code of Business Conduct is in place.

We assure confidentiality and no retaliation for all complaints made in good faith. Our policies and procedures are designed to ensure that individuals involved in the investigation including the witnesses, if any, will not face any adverse treatment. We uphold the highest standards of fairness and integrity in our redressal mechanism. Therefore, in cases where a complaint is found to be made with false intent, we ensure to safeguard the interests of individuals and address the complaint through relevant disciplinary actions.

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.

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 2024-2025	FY 2023-2024
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 the Internal Audit team at 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 were taken as per Board-approved processes and policies aligned with Government guidelines. No significant human rights risks or concerns were 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.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**LI-2. Details of the scope and coverage of any Human rights due diligence conducted.**

UBL integrates human rights into all aspects of its business, guided by global expertise. We are dedicated to maintaining a safe, positive work environment, supported by an open-door policy. Human rights are embedded in our Code of Conduct and Ethics, which is a key part of employee induction and annual mandatory training, including assessments on ethical and human rights topics.

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 meeting the requirements of the Rights of Persons with Disabilities Act, 2016. We are proactively supporting individuals with disabilities, and our premises are accessible to differently abled visitors in compliance with the Act.

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	
Discrimination at the workplace	
Child Labor	
Forced Labor/Involuntary Labor	Nil
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 foster 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.

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

Environmental stability is essential for economic and social well-being. Businesses must adopt sustainable practices and responsibly address climate change, emissions, biodiversity, water, and waste.

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

Parameter	FY 2024-2025	FY 2023-2024
From renewable sources (in TJ)		
Total electricity consumption (A)	495.31	178.89
Total fuel consumption (B)	1,509.28	1,424.51
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (in TJ)	2,004.59	1,603.40
From non-renewable sources (in TJ)		
Total electricity consumption (D)	20.24	318.89
Total fuel consumption (E)	19.42	111.25
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F) (in TJ)	39.65	430.14
Total energy consumed (A+B+C+D+E+F) (in TJ)	2,044.24	2,034.54
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (in TJ/₹)	0.000000105	0.000000111
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed /Revenue from operations adjusted for PPP] (in TJ/PPP)	0.000000218	0.000000248
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.



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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 Government of India.

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

Parameter	FY 2024-2025	FY 2023-2024
Water withdrawal by source [in Kilolitres (kl)]		
(i) Surface water	Nil	Nil
(ii) Groundwater	15,04,944	13,88,612
(iii) Third-party water	27,82,033	29,40,743
(iv) Sea water/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kl) (i+ii+iii+iv+v)	42,86,977	43,29,355
Total volume of water consumption (in kl)	39,71,081	37,35,257
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (in kl/₹)	0.0000205	0.0000203
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (in kl/PPP)	0.000429	0.000455
Water intensity in terms of physical output (in kl/kl)	3.10	2.93

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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 agents.

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

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

Parameter	FY 2024-2025	FY 2023-2024
Water discharge by destinations and level of treatment [in Kilolitres (kl)]		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	3,15,896	5,94,098
a. Minimum treatment (Equalisation tank outlet)	Nil	1,14,760
b. Complete treatment (Secondary clarifier outlet)	3,15,896	4,79,338
(v) Others		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
Total water discharged (in kl)	3,15,896	5,94,098

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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.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**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 are equipped with comprehensive Effluent Treatment Plants (ETPs), which are operated efficiently to meet the standards prescribed under the Consent to Operate (CTO) issued by the respective State Pollution Control Boards. Out of our 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, in the following format:

Parameter	Unit	FY 2024-2025	FY 2023-2024
Nox	Ton/Year	402	408
Sox	Ton/Year	198	206
Particulate matter (PM)	Ton/Year	413	437
Persistent organic pollutants (POP)		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 external agency.

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	5,389.81	13,828.26
Total Scope 2 emissions¹ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)		Nil	15,298.61
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 /₹)	0.000000278	0.000000159
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)	0.000000574	0.00000355
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(in metric tons of CO ₂ /kl)	0.004	0.023
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.

1 The total scope 2 emissions for the year are 65,513.56 Metric tons of CO₂ equivalent. The company purchased IRECs (International Renewable Energy Certificates) of 173.7 GWh for the period April 2024- March 2025. As a result, net Scope 2 emissions for FY2024-25 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 Green House 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).

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE****EI-9. Provide details related to waste management by the entity in the following format:**

We're working towards a waste-free future, reducing plastic end use and minimising waste from our Breweries/Units as part of our broader sustainability strategy.

Parameter	FY 2024-2025	FY 2023-2024
Total Waste generated (in metric tons)		
Plastic waste (A)	12,883.19	5,316.00
E-waste (B)	0.71	0.62
Bio-medical waste (C)	0.37	0.24
Construction and demolition waste (D)	20.52	5.38
Battery Waste (E)	0.64	Buyback system
Radioactive waste (F)	Not generated	Not generated
Other Hazardous waste. Please specify, if any. (G)	622.30	11,533.48
Other Non-hazardous waste generated (H), please specify if any. (Break-up by composition, i.e., by materials relevant to the sector)	2,72,583.72	2,64,169.10
Total (A+B+C+D+E+F+G+H)	2,86,111.45	2,81,024.82
Waste Intensity per rupee of turnover (Total waste generated/Revenue from operations) (in metric tons/₹)	0.00000148	0.00000153
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)	0.0000305	0.0000343
Waste intensity in terms of physical output	0.22	0.22
For each category of waste generated, total waste recovered through recycling, re-using, or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	2,59,052.60	72,552.73
(ii) Re-used	3,927.36	1,82,160.64
(iii) Other recovery operations	Nil	Nil
Total	2,62,979.96	2,54,713.37
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	1.25	12.86
(ii) Landfilling	23,129.91	26,299.11
(iii) Other disposal operations	Nil	Nil
Total	23,131.16	26,311.97

Note: All disclosures are for 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.

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 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 are 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		

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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, dedicated and qualified 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):

Currently not available. The Company is evaluating the water stress situation across its manufacturing units and will report on the same next year.

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

- (i) Name of the area - Nil
- (ii) Nature of operations - Nil
- (ii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2024-2025	FY 2023-2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third-party water	Nil	Nil
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed/turnover)	Nil	Nil
Water intensity (optional), a relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment - please specify the level of treatment	Nil	Nil
Total water discharges (in kiloliters)	Nil	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 external agency.

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE****LI-2. Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Parameter	Unit (Metric tons of CO ₂ equivalent)	FY 2024-2025	FY 2023-2024
Total Scope 3 emissions (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)			
Total Scope 3 emissions per rupee of turnover		Unavailable*	
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 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

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 initiative, 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 has a Disaster management plan across the Breweries/Units.

We have a standardised procedure to maintain business continuity and ensure robust and effective management of incidents. It is based on the principles of prevention, preparedness, response, and recovery. We follow a risk-based approach to identify credible business risks and review the management plan regularly to ensure that it is up-to-date and effective.

Each brewery has an on-site emergency plan for disaster management. This plan provides guidelines to employees, contractors, transporters, etc., on actions to be carried out in the event of an Emergency. It not only defines responsibilities but also informs about prompt rescue operations, evacuations, rehabilitation, coordination, and communication.

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 on this date.

Principle 7 - Business, when engaging 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 Indicators

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

EI-1. b. List the top ten trade and industry chambers/associations (determined based on the total members of such body) that the entity is a member of/affiliated do.

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 Associations 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 programme for relevant employees are undertaken.

Leadership Indicators

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

S. No	Public policy advocated	The method resorted for 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.	There is an urgent need for beer tax rationalisation in the State of Maharashtra, where the Maximum Retail Price (MRP) of beer brands is significantly higher compared to other states in India due to elevated state-level taxation. The State taxes Beer at a very high rate compared to spirits on an equivalent alcohol basis. These excessive tax rates have adversely impacted the growth trajectory of the beer industry in Maharashtra, preventing it from achieving its full potential.	<p>The team submitted a representation to key state officials, highlighting the urgent need for tax rationalisation for beer in comparison to other segments of alcoholic beverages, with the objective of reviving demand, which has remained stagnant since 2012. This intervention is critical to ensuring the long-term sustainability of investments made in the State by United Breweries Limited and other brewers.</p> <p>A comprehensive business case was presented to the State, featuring a comparative analysis of tax structures and growth rates with similar states, along with recommendations aimed at achieving taxation parity.</p> <p>As a result of these efforts, the State Government has established a 'Beer Study Group' to examine current challenges and propose taxation reforms to stimulate industry growth.</p>	No	Part of the overall business plan to be category maker and is reviewed regularly.	No

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

S. No	Public policy advocated	The method resorted for 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
2.	<p>There is a pressing need for price revision in the State of Rajasthan due to inflationary pressures, which have significantly increased the cost burden on beer manufacturing and distribution.</p> <p>Additionally, rationalisation of Excise Duties and the overall tax structure on beer is essential to eliminate cascading taxation and ensure a more equitable and sustainable fiscal framework for the industry.</p> <p>We also advocated for premium beer manufacturing permission.</p>	<p>A detailed case was developed to advocate for price revision, driven by inflationary pressures on both dry and wet goods, increased working capital requirements, and a sharp rise in logistics and packaging material costs.</p> <p>In parallel, a comprehensive business case was submitted, recommending rationalisation of beer taxation to support the industry's recovery. The proposal also included suggested reforms to enhance the Ease of Doing Business within the State.</p> <p>The submission quantified the benefits of investments already made in the State, reinforcing the need for a structured policy on pricing and taxation to ensure the long-term sustainability of these investments.</p> <p>These recommendations were presented through engagements with the State Excise Department and at the Secretarial level within the Government.</p> <p>Leveraged, Beer Association of India (BAI) to drive common policy concerns of the Beer Industry.</p> <p>As a result of these efforts, the State Government, in its Annual Excise Policy for 2025–29, approved a 5% increase in EBP year on year (Ex-Brewery Price) for brewers.</p> <p>Premium Beer manufacturing flexibility was also given.</p>	No	<p>Part of the overall business plan to be category maker i.e. grew the category and driving premiumisation in the state; and is reviewed regularly.</p>	No
3.	<p>Given the increasing demand for beer in Odisha, even during the non-peak season, there is an urgent need for a policy permitting third-shift brewery operations in the State. Such a policy would enable breweries to meet demand more efficiently across both peak and non-peak seasons in a streamlined and sustainable manner.</p> <p>Additionally, a request was made to the State Government to maintain the current taxation levels on beer, as the industry's growth is already contributing significantly to revenue buoyancy for the state exchequer.</p> <p>We also advocated for price (EBP) revision, which has been pending for a long.</p>	<p>A comprehensive business case was developed and presented to the State, highlighting the benefits of permitting additional shift operations. The proposal emphasised potential gains, including increased state revenues and volumes, enhanced local employment, and greater in-state utilisation of resources such as packaging materials and logistics/transport services.</p> <p>These measures were positioned as essential to ensuring the long-term sustainability of investments made within the State.</p> <p>This win-win proposal was submitted through consultations with the Excise Department and at the Secretarial level of the Government.</p> <p>As a result, the State approved three-shift brewery operations for the entire fiscal year (FY25). Price revision was granted in Dec 2024; it provided much-needed set-off against commodity inflation.</p>	No	<p>Part of the overall business plan to drive profitability and growth and is reviewed on regular basis</p>	No

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

S. No	Public policy advocated The method resorted for 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.	<p>Due to hyperinflation in commodities and services, there is an immediate need for a price revision, specifically an increase in the Ex-Brewery Price (EBP), in the State of Telangana. The cost of most input goods and services has risen significantly, placing considerable pressure on operational margins. The revision has been pending for the last 4+ years.</p> <p>Additionally, there is a need to rationalise Excise Duties and the overall tax structure on beer to eliminate cascading taxes and create a more balanced and efficient fiscal framework for the industry.</p> <p>A detailed case was developed advocating for price revision in the State, driven by inflation in both dry and wet goods, increased working capital requirements, and a significant rise in logistics and packaging material costs to the Pricing Committee.</p> <p>The proposal quantified the positive impact on existing investments in the State, underscoring the need for a well-structured policy on pricing and taxation to ensure the long-term sustainability of these investments.</p> <p>Leveraged, Beer Association of India (BAI) to drive common policy concerns of the Beer Industry.</p> <p>These recommendations were presented through engagements with the Excise Department and at the Secretarial level within the Government, and then to the Pricing Committee.</p> <p>In February 2025, a 15% price revision was granted to Beer brands.</p> <p>In addition, a comprehensive business case was submitted, recommending the rationalisation of beer taxation to support the revival of an industry.</p>	No	Part of the overall business plan to be drive profitability and growth and is reviewed at regular basis	No
5.	<p>Engaged with the State officials in Karnataka on the key issue of taxation increase on Beer multiple times in a financial year.</p> <p>Also advocated for streamlining operations through manufacturing reforms to drive Ease of Doing Business in the State.</p> <p>Highlighting the importance of responsible consumption, submitted a policy proposal to the State officials on tax rationalisation measures for the Brewing industry in the State.</p> <p>Engaged with external stakeholders in the Government through multiple meetings and submitted an Ease of Doing Business paper for removing regulatory bottlenecks in manufacturing and supply chain.</p> <p>Leveraged, Beer Association of India (BAI) to drive common policy concerns of the Beer Industry.</p>	No	Nil	No
6.	<p>Engaged with the new Government in Andhra Pradesh to drive policy changes with respect to Route-to-Market & Ease of Doing Business</p> <p>A business case was developed advocating for the adoption of a free-market approach through the introduction of private retail, aimed at enhancing the Ease of Doing Business and reviving beer industry growth, which had declined by 60% over the past five years (2019–2024).</p> <p>In September 2024, the State Government transitioned from a government-run retail model to a private retail framework.</p> <p>This policy shift is expected to significantly boost the Beer industry's growth and create a more competitive and consumer-responsive marketplace.</p>	No	Part of the overall business plan to drive growth and is reviewed at regular intervals	No

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

S. No	Public policy advocated	The method resorted for 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
7.	Multiple engagements with the Government of various States.	Submitted a Business Proposal to key officials in the Finance, Revenue, and Excise Department on how necessary policy and process reforms would safeguard the existing investment, employment generation, bring in higher investment, better market competition, and higher consumer choices, leading to buoyancy in State revenues and growth of the industry. In states like Uttar Pradesh, Haryana, Punjab, and Himachal Pradesh, we have been actively engaged in driving policy reforms. Uttar Pradesh has been a successful advocate with an increase in the width of distribution through the composite shops policy, doubling off retail for Beer. Achieved Business continuity and continued to work closely with the Government to drive win-win proposals for all stakeholders.	No	Part of the overall business plan to grow the category, drive premiumisation and increase profitability. The agenda is reviewed on regular basis.	No

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

Sustainable and successful businesses play a vital role in fostering equitable and inclusive growth within society. To create lasting impact, they must collaborate with governments and civil society to uplift disadvantaged, vulnerable, and marginalised communities. UBL places the holistic growth of the nation and its broader ecosystem at the heart of its growth strategy. Through strategic partnerships with governmental bodies and non-governmental organisations, UBL drives a wide array of community development initiatives—empowering communities, reducing inequalities, and contributing meaningfully to national progress.

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

During FY 2024-25, we have not undertaken any projects that require Social Impact Assessment (SIA).

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

During FY 2024-25, we have not undertaken any projects that are require Rehabilitation and Resettlement (R&R).

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 collaborates with communities in key areas such as the environment, women empowerment, community development, and address harmful use. It employs robust impact assessment mechanisms including site visits, beneficiary consultations, and external evaluations and ensures multiple channels for grievance redressal, both locally and at the brewery level.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**EI-4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Particulars	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs/Small producers ¹	34.74%	24.72%
Directly from within India	93%	96.38%

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

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E**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 2024-2025	FY 2023-2024
Rural	28.57%	39.08%
Semi-urban	5.21%	7.08%
Urban	22.48%	23.00%
Metropolitan	43.74%	30.84%

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E**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 FY2024-25.

Details of negative social impacts identified	Corrective action taken
	Not Applicable

LI-2. Provide the following information on CSR projects undertaken by your entity in 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 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		



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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.

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Jal Unnati	2,974	37
2	Gram Swavalamban	402	56
3	Haritha Samruddhi Phase 3	2,209	13
4	Jal Sanchay Phase 2	1,155	29
5	Project Oxygen Zone	23,750	54
6	Jal Kavach	387	58
7	SAKhEE (Strengthening and Advancement of women in Khurda by Entitlement and Enterprise)	382	100
8	Empower Her	263	94
9	Perna	115	100
10	Smart Anganwadi	29	100
11	Safe Drinking Water Project	353	62
12	P M Internship Scheme	25	100

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

Businesses are responsible for providing safe products and services that have minimal impact on society and the environment. Additionally, they must provide accurate and complete information about the products to facilitate informed decision-making for consumers and free competition in the market.

Essential Indicators

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

We have a structured and well-publicised mechanism in place to address the concerns of Consumers and receive feedback about the products of the Company. Customer care contact details (email address and phone number) are declared on the package of every product of the Company. Consumers send their queries and feedback about the products of the Company, and the concerns of the consumers are addressed 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.

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

Particulars	FY 2024-2025			FY 2023-2024		
	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	Nil	Nil	Nil	Nil
Advertising	3	3	Pending	03	Nil	Resolved
Cyber-security	Nil	Nil	Nil	01	Nil	Resolved
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others (Consumer cases) *	04	15	11 Resolved	06	16	22 Pending

* Out of twenty-six (26) pending consumer cases, twenty-two (22) cases belong to the previous financial year. Six (6) Legal Notices from the Consumer received and responded to, during the FY2025.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

We have a stringent mandatory quality standard in place against which compliance is verified through regular audits and self-assessments. These standards ensure we design, manufacture, and supply safe, excellent-quality products and conform to the relevant industry and regulatory standards in the countries in which we operate. We take prompt and timely action wherever and whenever we encounter products that do not meet the standard, ensuring the right quality product goes into the market.

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	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 policies are as follows:

- Security Policy : [D&TSolutions-Information_Security_Procedure_v5.1.pdf-AllDocuments \(sharepoint.com\)](#)
- Privacy Policy: <https://www.unitedbreweries.com/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 along with impact**
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.

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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 products and services can be accessed through the Company’s website: <https://www.unitedbreweries.com/our-brands>.

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.



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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 are fully committed to not only ensuring compliance with mandatory labelling but also to providing important information to consumers regarding safety, health, proper usage, and appropriate precautions. We conduct surveys to gauge customer/consumer satisfaction with our products. Additional Information about the product is displayed on the labels, over and above what is mandated. UBL periodically assesses consumer trends, consumer choice, preference, and consumer satisfaction through need-based surveys.

Also, the Company has a feedback mechanism that allows consumers to report any concerns related to the products. The Company benchmarks its practices against global standards and continually improves consumer education initiatives. A necessary resolution is provided to the customer using the expertise of the concerned internal functions.
