UNITED BREWERIES LIMITED

February 01, 2021

1. The Secretary-Listing Department
   BSE Limited
   Phiroze Jeejeebhoy Towers,
   Dalal Street, Fort
   Mumbai 400 023
   Scrip Code: 532478

2. The Manager- Listing Department
   National Stock Exchange of India Limited
   Exchange Plaza, 5th Flr., Plot. C/1, G Block
   Bandra-Kurla Complex, Bandra (East)
   Mumbai – 400 051
   Scrip Code: UBL

Dear Sir,

Sub: **Newspaper Advertisement**

Pursuant to Regulation 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed copies of Unaudited Financial Results for the quarter and year to date period ended December 31, 2020, duly published in the Financial Express and Kannada Prabha Newspapers on January 30, 2021.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For UNITED BREWERIES LIMITED

GOVIND IYENGAR
Senior Vice President – Legal &
Company Secretary

Encl: a/a

UNITED BREWERIES LIMITED

Registered office: UB Tower, UB City, # 24, Vittal Mallya Road, Bengaluru - 560001
Phone: 080 - 45655000. Fax: 080 - 22211964, 22229488
CIN: L36999KA1999PLC025195 Email: ublinvestor@ubmail.com. Website: www.unitedbreweries.com

. Rs. In Lakhs

Statement of unaudited standalone financial results for the quarter and year to date period ended December 31, 2020

Particulars	Quarter ended			Year to date ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. INCOME						
(a) Revenue from operations(gross of excise duty) (refer Note 7)	306,453	223,969	325,252	656,647	1,154,749	1,464,646
(b) Other income	462	3,260	345	3,863	850	911
Total income from operations	**306,915**	**227,229**	**325,597**	**660,510**	**1,155,599**	**1,465,557**
2. EXPENSES						
(a) Cost of materials consumed	60,297	41,399	63,382	123,034	232,101	297,486
(b) Purchase of stock-in-trade	1,728	2,759	5,264	5,204	13,905	19,497
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,532)	(1,163)	126	1,289	86	(955)
(d) Excise duty on sale of goods	177,479	133,906	179,924	386,922	646,711	814,191
(e) Employee benefits expense	12,413	10,985	12,542	34,908	37,190	49,977
(f) Finance costs	534	596	989	1,845	2,636	3,112
(g) Depreciation and amortisation expense	5,784	6,122	7,353	16,958	21,160	28,497
(h) Other expenses (refer Note 7)	39,723	32,040	41,939	93,468	150,541	197,010
Total expenses	**295,426**	**226,644**	**311,519**	**663,628**	**1,104,330**	**1,408,815**
3. Profit/(loss) before exceptional item and tax	**11,489**	**585**	**14,078**	**(3,118)**	**51,269**	**56,742**
4. Exceptional item (refer Note 8)	5,500	-	-	5,500	-	-
5. Profit before tax	**16,989**	**585**	**14,078**	**2,382**	**51,269**	**56,742**
6. Tax expense						
(a) Current tax	1,693	-	3,819	1,693	14,987	17,550
(b) Deferred tax charge/(credit)	2,659	184	(378)	(920)	(2,322)	(3,531)
Total tax expense	**4,352**	**184**	**3,441**	**773**	**12,665**	**14,019**
7. Profit for the period/year	**12,637**	**401**	**10,637**	**1,609**	**38,604**	**42,723**
8. Other comprehensive income/(loss) (OCI)						
Items that will not be reclassified to profit or loss in subsequent periods						
Re-measurement gains/(losses) on defined benefit plans	15	1,030	(42)	1,064	(110)	(1,538)
Income tax effect on above	(4)	(259)	11	(268)	28	387
Total other comprehensive income/(loss), net of taxes	**11**	**771**	**(31)**	**796**	**(82)**	**(1,151)**
9. Total comprehensive income for the period/year	**12,648**	**1,172**	**10,606**	**2,,405**	**38,522**	**41,572**
10. Paid up equity share capital (Face value of Re.1 each)	2,644	2,644	2,644	2,644	2,644	2,644
11. Other equity						349,153
12. Earnings per equity share in Rs. (Nominal value per share Re.1)*						
(a) Basic	4.78	0.15	4.02	0.61	14.60	16.16
(b) Diluted	4.78	0.15	4.02	0.61	14.60	16.16

*Not annualised for interim periods

Segment information (also refer Note 4)

Rs. in Lakhs

Particulars	Quarter ended			Year to date ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
Beer	305,858	223,313	324,774	654,681	1,153,182	1,462,613
Non-alcoholic beverages	595	656	478	1,966	1,567	2,033
Total revenue	**306,453**	**223,969**	**325,252**	**656,647**	**1,154,749**	**1,464,646**
2. Segment results						
Beer	21,004	5,466	23,519	19,167	80,631	94,841
Non-alcoholic beverages	(1,326)	(866)	(849)	(2,693)	(3,946)	(4,838)
Total segment results	**19,678**	**4,600)**	**22,670**	**16,474**	**76,685**	**90,003**
Other income	462	3,260	345	3,863	850	911
Finance costs	(534)	(596)	(989)	(1,845)	(2,636)	(3,112)
Other unallocable expenses	(8,117)	(6,679)	(7,948)	(21,610)	(23,630)	(31,060)
Profit/(Loss) before exceptional item and tax	**11,489**	**585**	**14,078**	**(3,118)**	**51,269**	**56,742**
Exceptional item (refer Note 8)	5,500	-	-	5,500	-	-
Profit before tax	**16,989**	**585**	**14,078**	**2,382**	**51,269**	**56,742**

See accompanying notes to the standalone financial results

NOTES:

1. In March 2020, the World Health Organisation declared Coronavirus (COVID-19) to be a pandemic and consequently on March 24, 2020, the Government of India ordered a nationwide lockdown, which got extended in phases. The outbreak of COVID-19 pandemic in India has caused significant disturbance and slowdown of economic activities. The business operations of United Breweries Limited ("the Company") have been significantly impacted by way of interruption of production, supply chain, etc.

   The Company has taken various precautionary measures to protect its employees from COVID-19. The Company has assessed the impact of this pandemic on its business operations and has considered all relevant internal and external information available upto the date of approval of these standalone financial results in determining the recoverability and carrying values of property, plant and equipment, intangible assets, investments, trade and other receivables, inventories and other financial statement captions. The impact of COVID-19 pandemic on the overall economic environment being uncertain, may affect the underlying assumptions and estimates used in preparation of these standalone financial results, whereby actual outcome may differ from those assumptions and estimates considered at the date of approval of these standalone financial results. The Company will continue to closely monitor the situation and any material changes to future economic conditions. From May 2020, the Company has resumed its business activities in a phased manner in line with directives issued by the central and state governments.

2. The standalone financial results for the quarter ended December 31, 2020 and year to date period from April 1, 2020 to December 31, 2020 of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 27, 2021 and January 28,2021, respectively, and have been subjected to limited review by the statutory auditors of the Company.

3. The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4. As per Ind AS 108, operating segment is a component of the Company that engages in business activities, whose operating results are regularly reviewed by the Company's Chief Operating Decision Maker ('CODM') to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available. Accordingly, the Company has identified its operating segments, as below:
   (a) Beer - This segment includes manufacture, purchase and sale of beer including licensing of brands
   (b) Non-alcoholic beverages - This segment includes manufacture, purchase and sale of non-alcoholic beverages

   Considering the seasonality of the business, the revenue and profits do not accrue evenly over the year in respect of aforesaid operating segments. The Company's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.

5. On October 10, 2018, certain officials from the Competition Commission of India ("CCI") had visited the Company for their investigation in relation to allegations of price-fixation and performed search of the premises and conducted inquiries with certain officials of the Company at its registered office. Pursuant to this, the Company made requisite filings and also certain officials of the Company appeared before the aforesaid authorities. The Director General, CCI had submitted its updated investigation report to the CCI for consideration which was also communicated to the Company on March 19, 2020. On August 28, 2020, the Company has filed its comments / objections to the aforesaid investigation report. The CCI has scheduled a hearing on February 11, 2021 for this matter.

   Management, along-with its legal advisors, believe that there are mitigating factors to counter presumptions made against the Company by the CCI under the Competition Act, 2002, which have also been highlighted in the comments / objections to the investigation report filed by the Company. Pending conclusion of this matter by the CCI, the management is of view that it is not practicable to state an estimate of its financial effect, if any.

6. The Bihar State Government ("the Government") vide its notification dated April 5, 2016 had imposed ban on trade and consumption of foreign liquor in the State of Bihar. The Company had filed a writ petition with the High Court at Patna, requesting remedies and compensation for losses incurred on account of such abrupt notification, against which the Government preferred a special leave petition before the Supreme Court of India. Further, the Government did not renew brewery licenses for the financial year 2017-18 onwards and consequently the Company discontinued production of beer at Bihar and all its inventories lying with Bihar State Beverages Corporation Limited (BSBCL) were drained / destroyed. The matter is currently pending before the Supreme Court for final conclusion.

   The financial impact on current assets arising from aforesaid matter was fully provided for. Also, during the financial year 2018-19, in order to maintain the assets in running condition, the Company commenced manufacture of non-alcoholic beverages at its existing manufacturing facility at Bihar using its existing property, plant and equipment at Bihar which has carrying value of Rs. 16,307 Lakhs as at December 31, 2020. Management believes that the carrying amount of these property, plant and equipment do not exceed their recoverable amount and accordingly no provision has been considered necessary by the management in this regard.

7. Revenue from operations for the quarters ended December 31, 2020, September 30, 2020 and December 31, 2019 is adjusted for reversals in variable considerations of Rs. 499 Lakhs, Rs. 444 Lakhs and Rs. 1,068 Lakhs, respectively, and that for the year to date period ended December 31, 2020, the year to date period ended December 31, 2019 and the year ended March 31, 2020 is adjusted for such reversals of Rs. 1,343 Lakhs, Rs. 1,551 Lakhs and Rs. 1,702 Lakhs, respectively (excluding the amounts accrued and reversed within the said period/year).

   Sales promotion expense and selling and distribution expense (included under other expenses) for the quarter ended December 31, 2019 is net of reversal of Rs. 1,244 Lakhs and that for the year ended March 31, 2020 is net of such reversal of Rs. 489 Lakhs (excluding the amounts accrued and reversed within the said year).

8. During the quarter ended December 31, 2020, the Company executed a deed for assignment cum transfer of its rights and interest in a leasehold land property. Accordingly, a profit of Rs. 5,500 Lakhs realised on such transfer is presented as an exceptional item in the standalone financial results.

9. The Code on Social Security, 2020 (the "Code") relating to employee benefits during employment and post-employment benefits, received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect is yet to be notified and the final rules/interpretation are yet to be issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact accordingly.

10. The Company had received an order dated September 30, 2015 from the Debt Recovery Tribunal, Karnataka, Bangalore (DRT), whereby the Company has been directed not to pay/release amounts that may be payable with respect to shares in the Company held by an erstwhile director (including his joint holdings) and United Breweries (Holdings) Limited, without its prior permission. Accordingly, the Company has withheld payment of Rs. 2,016 Lakhs (net of payment of Rs. 784 Lakhs to the official liquidator of United Breweries (Holdings) Limited) relating to dividend on aforesaid shares.

    Further, the Company had received various orders from tax and provident fund authorities prohibiting the Company from making any payment to an erstwhile director. The Company has accordingly withheld payment of Rs. 45 Lakhs (net of TDS), relating to director commission and sitting fees payable to the aforesaid erstwhile director.

11. The standalone financial results and notes are also available on the websites of the Stock Exchanges viz. www.bseindia.com and www.nseindia.com and also on the website of the Company viz. www.unitedbreweries.com.

By the Authority of the Board,
Sd/-
Rishi Pardal
Managing Director

Place : Bengaluru
Date : January 28, 2021

UNITED BREWERIES LIMITED

Registered office: UB Tower, UB City, # 24, Vittal Mallya Road, Bengaluru - 560001
Phone: 080 - 45655000. Fax: 080 - 22211964, 22229488
CIN: L36999KA1999PLC025195 Email: ublinvestor@ubmail.com. Website: www.unitedbreweries.com

. Rs. in Lakhs

Statement of unaudited consolidated financial results for the quarter and year to date period ended December 31, 2020

Particulars	Quarter ended			Year to date ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. INCOME						
(a) Revenue from operations(gross of excise duty) (refer Note 7)	306,589	223,896	325,407	656,767	1,155,124	1,465,115
(b) Other income	467	3,244	354	3,859	854	930
Total income from operations	**307,056**	**227,140**	**325,761**	**660,626**	**1,155,978**	**1,466,045**
2. Expenses						
(a) Cost of materials consumed	60,094	41,191	63,196	122,575	231,460	296,605
(b) Purchase of stock-in-trade	1,728	2,759	5,264	5,204	13,905	19,497
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,540)	(1,152)	101	1,329	63	(989)
(d) Excise duty on sale of goods	177,479	133,906	179,924	386,922	646,711	814,191
(e) Employee benefits expense	12,518	11,045	12,671	35,118	37,547	50,412
(f) Finance costs	534	596	989	1,845	2,636	3,112
(g) Depreciation and amortisation expense	5,789	6,125	7,356	16,970	21,167	28,510
(h) Other expenses (refer Note 7)	39,866	32,125	42,098	93,743	151,156	197,815
Total expenses	**295,468**	**226,595**	**311,599**	**663,706**	**1,104,645**	**1,409,153**
3. Profit/(loss) before exceptional item and tax	**11,588**	**545**	**14,162**	**(3,080)**	**51,333**	**56,892**
4. Exceptional item (refer Note 8)	5,500	-	-	5,500	-	-
5. Profit before tax	**17,088**	**545**	**14,162**	**2,420**	**51,333**	**56,892**
6. Tax expense						
(a) Current tax	1,707	-	3,840	1,707	15,008	17,597
(b) Deferred tax charge/(credit)	2,662	184	(378)	(917)	(2,322)	(3,534)
Total tax expense	**4,369**	**184**	**3,462**	**790**	**12,686**	**14,063**
7. Profit for the period/year	**12,719**	**361**	**10,700**	**1,630**	**38,647**	**42,829**
8. Other comprehensive income/(loss) (OCI)						
Items that will not be reclassified to profit or loss in subsequent periods						
Re-measurement gains/(losses) on defined benefit plans	15	1,030	(42)	1,064	(110)	(1,538)
Income tax effect on above	(4)	(259)	11	(268)	28	387
Total other comprehensive income/(loss), net of taxes	**11**	**771**	**(31)**	**796**	**(82)**	**(1,151)**
9. Total comprehensive income/(loss) for the period/year	**12,730**	**1,132**	**10,669**	**2,426**	**38,565**	**41,678**
10. Profit/(loss) for the period/year attributable to:						
Equity shareholders of the Holding Company	12,678	370	10,668	1,608	38,615	42,773
Non-controlling interest	41	(9)	32	22	32	56
	12,719	**361**	**10,700**	**1,630**	**38,647**	**42,829**
11. Total comprehensive income/(loss) for the period/year attributable to						
Equity shareholders of the Holding Company	12,689	1,141	10,637	2,404	38,533	41,622
Non-controlling interest	41	(9)	32	22	32	56
	12,730	**1,132**	**10,669**	**2,426**	**38,565**	**41,678**
12. Paid up equity share capital (Face Value of Re.1 each)	2,644	2,644	2,644	2,644	2,644	2,644
13. Other equity						349,382
14. Earnings per equity share in Rs. (Nominal value per share Re.1)*						
(a) Basic	4.80	0.14	4.05	0.61	14.62	16.18
(b) Diluted	4.80	0.14	4.05	0.61	14.62	16.18

*Not annualised for interim periods

NOTES:

1. In March 2020, the World Health Organisation declared Coronavirus (COVID-19) to be a pandemic and consequently on March 24, 2020, the Government of India ordered a nationwide lockdown, which got extended in phases. The outbreak of COVID-19 pandemic in India has caused significant disturbance and slowdown of economic activities. The business operations of United Breweries Limited ("the Holding Company") and its subsidiary (together referred to as "the Group") have been significantly impacted by way of interruption of production, supply chain, etc.

   The Group has taken various precautionary measures to protect its employees from COVID-19. The Group has assessed the impact of this pandemic on its business operations and has considered all relevant internal and external information available upto the date of approval of these consolidated financial results in determining the recoverability and carrying values of property, plant and equipment, intangible assets (including goodwill), trade and other receivables, inventories and other financial statement captions. The impact of COVID-19 pandemic on the overall economic environment being uncertain, may affect the underlying assumptions and estimates used in preparation of these consolidated financial results, whereby actual outcome may differ from those assumptions and estimates considered at the date of approval of these consolidated financial results. The Group will continue to closely monitor the situation and any material changes to future economic conditions. From May 2020, the Group has resumed its business activities in a phased manner in line with directives issued by the central and state governments.

2. The consolidated financial results for the quarter ended December 31, 2020 and year to date period from April 1, 2020 to December 31, 2020 of the Group and its associate have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 27, 2021 and January 28, 2021, respectively, and have been subjected to limited review by the statutory auditors of the Holding Company. The consolidated financial results does not include the Holding Company's share of net profit/loss in respect of Kingfisher East Bengal Football Team Private Limited, an associate, which is considered as not material to the Group.

3. The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4. As per Ind AS 108, operating segment is a component of the Group that engages in business activities, whose operating results are regularly reviewed by the Group's Chief Operating Decision Maker ('CODM') to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available. Accordingly, the Group has identified its operating segments, as below:
   (a) Beer - This segment includes manufacture, purchase and sale of beer including licensing of brands
   (b) Non-alcoholic beverages - This segment includes manufacture, purchase and sale of non-alcoholic beverages

   Considering the seasonality of the business, the revenue and profits do not accrue evenly over the year in respect of aforesaid operating segments. The Group's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.

5. On October 10, 2018, certain officials from the Competition Commission of India ("CCI") had visited the Holding Company for their investigation in relation to allegations of price-fixation and performed search of the premises and conducted inquiries with certain officials of the Holding Company at its registered office. Pursuant to this, the Holding Company made requisite filings and also certain officials of the Holding Company appeared before the aforesaid authorities. The Director General, CCI had submitted its updated investigation report to the CCI for consideration which was also communicated to the Holding Company on March 19, 2020. On August 28, 2020, the Holding Company has filed its comments / objections to the aforesaid investigation report. The CCI has scheduled a hearing on February 11, 2021 for this matter.

   Management, along-with its legal advisors, believe that there are mitigating factors to counter presumptions made against the Holding Company by the CCI under the Competition Act, 2002, which have also been highlighted in the comments / objections to the investigation report filed by the Holding Company. Pending conclusion of this matter by the CCI, the management is of view that it is not practicable to state an estimate of its financial effect, if any.

6. The Bihar State Government ("the Government") vide its notification dated April 5, 2016 had imposed ban on trade and consumption of foreign liquor in the State of Bihar. The Holding Company had filed a writ petition with the High Court at Patna, requesting remedies and compensation for losses incurred on account of such abrupt notification, against which the Government preferred a special leave petition before the Supreme Court of India. Further, the Government did not renew brewery licenses for the financial year 2017-18 onwards and consequently the Holding Company discontinued production of beer at Bihar and all its inventories lying with Bihar State Beverages Corporation Limited (BSBCL) were drained / destroyed. The matter is currently pending before the Supreme Court for final conclusion.

   The financial impact on current assets arising from aforesaid matter was fully provided for. Also, during the financial year 2018-19, in order to maintain the assets in running condition, the Holding Company commenced manufacture of non-alcoholic beverages at its existing manufacturing facility at Bihar using its existing property, plant and equipment at Bihar which has carrying value of Rs. 16,307 Lakhs as at December 31, 2020. Management believes that the carrying amount of these property, plant and equipment do not exceed their recoverable amount and accordingly no provision has been considered necessary by the management in this regard.

7. Revenue from operations for the quarters ended December 31, 2020, September 30, 2020 and December 31, 2019 is adjusted for reversals in variable considerations of Rs. 499 Lakhs, Rs. 444 Lakhs and Rs. 1,068 Lakhs, respectively, and that for the year to date period ended December 31, 2020, the year to date period ended December 31, 2019 and the year ended March 31, 2020 is adjusted for such reversals of Rs. 1,343 Lakhs, Rs. 1,551 Lakhs and Rs. 1,702 Lakhs, respectively (excluding the amounts accrued and reversed within the said period/year).

   Sales promotion expense and selling and distribution expense (included under other expenses) for the quarter ended Decemebr 31, 2019 is net of reversal of Rs. 1,244 Lakhs and that for the year ended March 31, 2020 is net of such reversal of Rs. 489 Lakhs (excluding the amounts accrued and reversed within the said year).

8. During the quarter ended December 31, 2020, the Holding Company executed a deed for assignment cum transfer of its rights and interest in a leasehold land property. Accordingly, a profit of Rs. 5,500 Lakhs realised on such transfer is presented as an exceptional item in the consolidated financial results.

9. The Code on Social Security, 2020 (the "Code") relating to employee benefits during employment and post-employment benefits, received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect is yet to be notified and the final rules/interpretation are yet to be issued. The Group will assess the impact of the Code when it comes into effect and will record any related impact accordingly.

10. The Holding Company had received an order dated September 30, 2015 from the Debt Recovery Tribunal, Karnataka, Bangalore (DRT), whereby the Holding Company has been directed not to pay/release amounts that may be payable with respect to shares in the Holding Company held by an erstwhile director (including his joint holdings) and United Breweries (Holdings) Limited, without its prior permission. Accordingly, the Holding Company has withheld payment of Rs. 2,016 Lakhs (net of payment of Rs. 784 Lakhs to the official liquidator of United Breweries (Holdings) Limited) relating to dividend on aforesaid shares.

    Further, the Holding Company had received various orders from tax and provident fund authorities prohibiting the Holding Company from making any payment to an erstwhile director. The Holding Company has accordingly withheld payment of Rs. 45 Lakhs (net of TDS), relating to director commission and sitting fees payable to the aforesaid erstwhile director.

11. The consolidated financial results and notes are also available on the websites of the Stock Exchanges viz. www.bseindia.com and www.nseindia.com and also on the website of the Holding Company viz. www.unitedbreweries.com.

By the Authority of the Board,
Sd/-
Rishi Pardal
Managing Director

Place : Bengaluru
Date : January 28, 2021

Segment information (also refer Note 4)

UNITED BREWERIES LIMITED

Registered office: UB Tower, UB City, # 24, Vittal Mallya Road, Bengaluru - 560001
Phone: 080 - 45655000. Fax: 080 - 22211964, 22229488
CIN: L36999KA1999PLC025195 Email: ublinvestor@ubmail.com.
Website: www.unitedbreweries.com

Rs. in Lakhs

Particulars	Quarter ended			Year to date ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
Beer	305,994	223,240	324,929	654,801	1,153,557	1,463,082
Non-alcoholic beverages	595	656	478	1,966	1,567	2,033
Total revenue	**306,589**	**223,896**	**325,407**	**656,767**	**1,155,124**	**1,465,115**
2. Segment results						
Beer	21,098	5,442	23,594	19,209	80,691	94,972
Non-alcoholic beverages	(1,326)	(866)	(849)	(2,693)	(3,946)	(4,838)
Total segment results	**19,772**	**4,576**	**22,745**	**16,516**	**76,745**	**90,134**
Other income	467	3,244	354	**3,859**	**854**	930
Finance costs	(534)	(596)	(989)	(1,845)	(2,636)	(3,112)
Other unallocable expenses	(8,117)	(6,679)	(7,948)	(21,610)	(23,630)	(31,060)
Profit before exceptional items and tax	**11,588**	**545**	**14,162**	**(3,080)**	**51,333**	**56,892**
Exceptional item (refer Note 8)	5,500	-	-	5,500	-	-
Profit before tax	**17,088**	**545**	**14,162**	**2,420**	**51,333**	**56,892**

See accompanying notes to the consolidated financial results

KANNADA PRABHA - 30/01/2021

ಯುನೈಟೆಡ್ ಬ್ರೂವೆರೀಸ್ ಲಿಮಿಟೆಡ್

ರಿಜಿಸ್ಟರ್ಡ್ ಕಛೇರಿ: 24, 'ಯುಬಿ ಟವರ್', ಯುಬಿ ಸಿಟಿ, ವಿಟ್ಟಲ್ ಮಲ್ಯ ರಸ್ತೆ, ಬೆಂಗಳೂರು – 560 001.
ದೂರವಾಣಿ : 080-45655000, ಫ್ಯಾಕ್ಸ್ : 080 22211964, 22229488
ಕಂಪೆನಿಯಲ್ಲಿ ಗುರುತಿನ ಸಂಖ್ಯೆ: L36999KA1999PLC025195, ಜಾಲತಾಣ : www.unitedbreweries.com, ಇ-ಮೇಲ್ ಐಡಿ: ublinvestor@ubmail.com

. ಲಕ್ಷ ರೂಪಾಯಿಗಳಲ್ಲಿ

31 ಡಿಸೆಂಬರ್, 2020ಕ್ಕೆ ಕೊನೆಗೊಂಡ ಎಣಿಯಿಲ್ಲದ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಇಲ್ಲಿಯವರಗಿನ ವರ್ಷದ ಅವಧಿಯ ಆಡಿಟ್ ಅಗಿಲ್ಲದ ಫಲಿತಾಂಶಗಳ ತಪಶೀಲು

ವಿವರಗಳು	ತ್ರೈಮಾಸಿಕದ ಮುಕ್ತಾಯ ಅವಧಿ			ಇಲ್ಲಿಯವರಗಿನ ವರ್ಷದ ಅವಧಿ		ವರ್ಷ ಕೊನೆಗೊಂಡ ಅವಧಿ
	31 ಡಿಸೆಂಬರ್, 2020	30 ಸೆಪ್ಟೆಂಬರ್, 2020	31 ಡಿಸೆಂಬರ್, 2019	31 ಡಿಸೆಂಬರ್, 2020	31 ಡಿಸೆಂಬರ್, 2019	31 ಮಾರ್ಚ್, 2020
	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿರುವ
1. ಆದಾಯ						
(a) ಚಟುವಟಿಕೆಗಳಿಂದ ಆದಾಯ(ಅಬಕಾರಿ ಸುಂಕ ಒಟ್ಟು ಮೊತ್ತ)(ಟಿಪ್ಪಣಿ 7 ನೋಡಿ)	306,453	223,969	325,252	656,647	1,154,749	1,464,646
(b) ಇತರ ಆದಾಯ	462	3,260	345	3,863	850	911
ಚಟುವಟಿಕೆಗಳಿಂದ ಒಟ್ಟು ಆದಾಯ	**306,915**	**227,229**	**325,597**	**660,510**	**1,155,599**	**1,465,557**
2. ವೆಚ್ಚಗಳು						
(a) ಬಳಕೆಯಾದ ಪದಾರ್ಥಗಳ ವೆಚ್ಚ	60,297	41,399	63,382	123,034	232,101	297,486
(b) ಬಿಕರಿಯಲ್ಲಿರುವ ಪದಾರ್ಥಗಳ ಖರೀದಿ ವೆಚ್ಚ	1,728	2,759	5,264	5,204	13,905	19,497
(c) ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕೆಲಸಗಳು ಮತ್ತು ವಹಿವಾಟಿನಲ್ಲಿ ಇರುವ ಸರಕು ಇವೆಲ್ಲವುಗಳ ಸರಕು ಸಂಗ್ರಹದಲ್ಲಿನ ಬದಲಾವಣೆಗಳು	(2,532)	(1,163)	126	1,289	86	(955)
(d) ಸರಕುಗಳ ಮಾರಾಟ ಮೇಲಿನ ಅಬಕಾರಿ ಸುಂಕ	177,479	133,906	179,924	386,922	646,711	814,191
(e) ನೌಕರರ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ವೆಚ್ಚಗಳು	12,413	10,985	12,542	34,908	37,190	49,977
(f) ಹಣಕಾಸು ವೆಚ್ಚಗಳು	534	596	989	1,845	2,636	3,112
(g) ಸವಕಳಿ ಮತ್ತು ಕ್ರಮೇಣ ಸಂದಾಯದ ವೆಚ್ಚಗಳು	5,784	6,122	7,353	16,958	21,160	28,497
(h) ಇನ್ನಿತರ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 7 ನೋಡಿ)	39,723	32,040	41,939	93,468	150,541	197,010
ಒಟ್ಟು ವೆಚ್ಚಗಳು	**295,426**	**226,644**	**311,519**	**663,628**	**1,104,330**	**1,408,815**
3. ಲಾಭ/ನಷ್ಟ ವಿನಾಯ್ತಿ ಅಂಶ ಮತ್ತು ತೆರಿಗೆಗೆ ಮುಂಚಿನದ್ದಾಗಿರುತ್ತದೆ	**11,489**	**585**	**14,078**	**(3,118)**	**51,269**	**56,742**
4. ವಿನಾಯ್ತಿ ಅಚಿಕ (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)	5,500	-	-	5,500	-	-
5. ತೆರಿಗೆ ಮಾದಲು ಲಾಬ	**16,989**	**585**	**14,078**	**2,382**	**51,269**	**56,742**
6. ತೆರಿಗೆ ವೆಚ್ಚಗಳು						
(a) ಪ್ರಸ್ತುತ ತೆರಿಗ	1,693	-	3,819	1,693	14,987	17,550
(b) ಮುಂದುಡಲ್ಪಟ್ಟ ತೆರಿಗೆ ಜಮಾ(ಕ್ರೇಡಿಟ)	2,659	184	(378)	(920)	(2,322)	(3,531)
ಒಟ್ಟು ತೆರಿಗೆ ವೆಚ್ಚಗಳು	**4,352**	**184**	**3,441**	**773**	**12,665**	**14,019**
7. ಅವಧಿಯ/ ವರ್ಷದ ಲಾಬ	**12,637**	**401**	**10,637**	**1,609**	**38,604**	**42,723**
8. ಇತರ ಸಮಗ್ರ ಆದಾಯ						
ನಂತರದ ಅವಧಿಗಳಲ್ಲಿ ಲಭಾ ಅಥವಾ ನಷ್ಟಕ್ಕೆ ಐಟಂಗಳನ್ನು ಪುನರ್ ವರ್ಗೀಕರಿಸುವಂತಿಲ್ಲ						
ವ್ಯಾಕ್ಯಾನಿಸಲಾದ ಲಾಭದಯೋಜನೆಯಲ್ಲಿ ಪುನಃ ಮಾಪನ ಲಾಭಗಳು (ನಷ್ಟಗಳು)	15	1,030	(42)	1,064	(110)	(1,538)
ಮೇಲಿನ ಆಧಾಯ ತೆರಿಗೆ ಪರಿಣಾಮಗಳು	(4)	(259)	11	(268)	28	387
ಒಟ್ಟು ಇತರ ಸಮಗ್ರ ಆದಾಯ/(ನಷ್ಟ), ತೆರಿಗೆಗಳು ನಿವ್ವಳ	**11**	**771**	**(31)**	**796**	**(82)**	**(1,151)**
9. ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ ಅವಧಿಯ/ ವರ್ಷದ	**12,648**	**1,172**	**10,606**	**2,,405**	**38,522**	**41,572**
10. ಪೈಡ್ ಅಪ್ ಈಕ್ವಿಟಿ ಷೇರು ಕ್ಯಾಪಿಟಲ್ (ಪ್ರತಿ 1 ರೂಪಾಯಿ ಷೇರಿನ ಮುಖ ಬೆಲೆ)	2,644	2,644	2,644	2,644	2,644	2,644
11. ಇತರ ಈಕ್ವಿಟಿ						349,153
12. ಪ್ರತಿ ಈಕ್ವಿಟಿ ಷೇರಿನ ಗಳಿಕೆ ರೂ.						
(a) ಮೂಲ	4.78	0.15	4.02	0.61	14.60	16.16
(b) ಸಾರಗುಂದಿಸಿದು	4.78	0.15	4.02	0.61	14.60	16.16

*ಮದ್ಯಂತರ ಅವದಿಗೆ ವಾರ್ಷಿಕ ಅಲ್ಲ

ವಿಭಾಗ ಮಾಹಿತಿ (ಟಿಪ್ಪಣಿ 4 ನೋಡಿ)

ಲಕ್ಷ ರೂಪಾಯಿಗಳಲ್ಲಿ

ವಿವರಗಳು	ತ್ರೈಮಾಸಿಕದ ಮುಕ್ತಾಯ ಅವಧಿ			ಇಲ್ಲಿಯವರಗಿನ ವರ್ಷದ ಅವಧಿ		ವರ್ಷ ಕೊನೆಗೊಂಡ ಅವಧಿ
	31 ಡಿಸೆಂಬರ್, 2020	30 ಸೆಪ್ಟೆಂಬರ್, 2020	31 ಡಿಸೆಂಬರ್, 2019	31 ಡಿಸೆಂಬರ್, 2020	31 ಡಿಸೆಂಬರ್, 2019	31 ಮಾರ್ಚ್, 2020
	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿಲ್ಲದ	ಆಡಿಟ ಆಗಿರುವ
1. ವಿಭಾಗ ಮಾಹಿತಿ						
ಬೀರ್	305,858	223,313	324,774	654,681	1,153,182	1,462,613
ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳ	595	656	478	1,966	1,567	2,033
ಒಟ್ಟು ಆದಾಯ	**306,453**	**223,969**	**325,252**	**656,647**	**1,154,749**	**1,464,646**
2. ವಿಭಾಗ ಫಲಿತಾಂಶಗಳ						
ಬೀರ್	21,004	5,466	23,519	19,167	80,631	94,841
ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳ	(1,326)	(866)	(849)	(2,693)	(3,946)	(4,838)
ಒಟು ವಿಭಾಗ ಫಲಿತಾಂಶಗಳ	**19,678**	**4,600)**	**22,670**	**16,474**	**76,685**	**90,003**
ಇತರ ಆದಾಯ	462	3,260	345	3,863	850	911
ಹಣಕಾಸು ವೆಚ್ಚಗಳು	(534)	(596)	(989)	(1,845)	(2,636)	(3,112)
ಇತರ ಅಂಗೀಕರಿಸಲಾಗದ ವೆಚ್ಚಗಳು	(8,117)	(6,679)	(7,948)	(21,610)	(23,630)	(31,060)
ಲಾಭ/ನಷ್ಟ ವಿನಾಯ್ತಿ ಅಂಶ ಮತ್ತು ತೆರಿಗೆಗೆ ಮುಂಚಿ	**11,489**	**585**	**14,078**	**(3,118)**	**51,269**	**56,742**
ವಿನಾಯ್ತಿ ಅಚಿಕ (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)	5,500	-	-	5,500	-	-
ತೆರಿಗೆ ಮಾದಲು ಲಾಬ	**16,989**	**585**	**14,078**	**2,382**	**51,269**	**56,742**

ಎಣಿಯಿಲ್ಲದ ವಿತ್ತೀಯ ಫಲಿತಾಂಶಗಳಿಗೆ ಲಗತ್ತಿಸಿರುವ ಟಪ್ಪಣಿಯನ್ನು ದಯವಿಟ್ಟು ನೋಡಿ

ಟಿಪ್ಪಣಿಗಳು:

1. ಮಾರ್ಚ್ 2020 ರಲ್ಲಿ ವಿಶ್ವ ಆರೋಗ್ಯ ಸಂಸ್ಥೆಯು ಕೊರೊನಾ ವೈರಸ್ (ಕೋವಿಡ್–19) ಸರ್ವವ್ಯಾಪಿ ಸಾಂಕ್ರಾಮಿಕ ರೋಗ ಎಂದು ಘೋಷಿಸಿತು. ತತ್ಪರಿಣಾಮವಾಗಿ 24 ಮಾರ್ಚ್ 2020ರಂದು ಭಾರತ ಸರ್ಕಾರ ರಾಷ್ಟ್ರವ್ಯಾಪಿ ಲಾಕ್‌ಡೌನ್ ಪ್ರಕಟಿಸಿತು. ತದನಂತರ ಅದು ಹಂತ ಹಂತವಾಗಿ ವಿಸ್ತರಿಸಲ್ಪಟ್ಟಿತು. ಭಾರತದಲ್ಲಿ ಕೋವಿಡ್–19 ಹರಡುವಿಕೆಯಿಂದಾಗಿ ಆರ್ಥಿಕ ಚಟುವಟಿಕೆಗಳು ಗಣನೀಯವಾಗಿ ಕುಗ್ಗಿದ್ದು ನಿಧಾನಗೊಂಡಿವೆ. ನಮ್ಮ ಕಂಪನಿಯ ಉದ್ಯಮ ವಹಿವಾಟುಗಳೂ ಉತ್ಪಾದನೆ ಮತ್ತು ಸರಬರಾಜು ಹಿನ್ನಡೆ ಇತ್ಯಾದಿಗಳಿಂದಾಗಿ ಗಣನೀಯವಾಗಿ ಕುಂಠಿತಗೊಂಡಿವೆ.

   ಕಂಪನಿಯು ಕೋವಿಡ್–19 ಹಾವಳಿಯಿಂದ ತನ್ನ ನೌಕರರನ್ನು ಸಂರಕ್ಷಣೆಗಾಗಿ ಹಲವಾರು ಮುನ್ನೆಚ್ಚರಿಕೆ ಕ್ರಮಗಳನ್ನು ಕೈಗೊಂಡಿದೆ. ಈ ಸಾಂಕ್ರಾಮಿಕ ಸೋಂಕಿನ ಆತಂಕ ಉದ್ಯಮ ವಹಿವಾಟಿನ ಮೇಲೆ ಬೀರಿರುವ ಪರಿಣಾಮವನ್ನು ಕಂಪನಿಯು ಅಂದಾಜು ಮಾಡಿದೆ. ಕಂಪನಿಯ ಆಸ್ತಿ, ಕಾರ್ಯಾನೆ ಮತ್ತು ಉಪಕರಣಗಳು, ಆಮರ್ತ ಆಸ್ತಿಗಳು, ಹೂಡಿಕೆಗಳು, ವ್ಯಾಪಾರ ಮತ್ತು ಇತರ ಪ್ರಾಪ್ತಿಗಳು, ಸರಕುಗಳ ವಿವರ ಪಟ್ಟಿ ಹಾಗೂ ಇತರ ಹಣಕಾಸು ಉಳ್ಳೇಖ ಶೀರ್ಷಿಕೆಗಳನ್ನು ನಿರ್ಧರಿಸುವಲ್ಲಿ ಈ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳ ಅಂಗೀಕಾರ ದಿನಾಂಕದವರೆಗೆ ಲಭ್ಯವಿರುವ ಎಲ್ಲಾ ಪ್ರಸ್ತುತ ಆಂತರಿಕ ಮತ್ತು ಬಾಹ್ಯ ಮಾಹಿತಿಗಳನ್ನು ಪರಿಗಣಿಸಲಾಗಿದೆ. ಒಟ್ಟಾರೆ ಆರ್ಥಿಕತೆ ಮೇಲೆ ಕೋವಿಡ್–19 ಪರಿಣಾಮ ಅನಿಶ್ಚಿತವಾಗಿದ್ದು ಈ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳ ಸಿದ್ಧತೆಗೆ ಬಳಸಲಾದ ಊಹೆಗಳು ಮತ್ತು ಅಂದಾಜುಗಳ ಮೇಲೂ ಪರಿಣಾಮ ಬೀರಬಲ್ಲದು. ಹೀಗಾಗಿ ಈ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳು ಅಂಗೀಕಾರ ದಿನಾಂಕದಂದು ಪರಿಗಣಿಸಲ್ಪಟ್ಟದ್ದಕ್ಕಿಂತ ಭಿನ್ನವಾಗಬಹುದಾದಿದೆ. ಕಂಪನಿಯು ಪ್ರಸಕ್ತ ಪರಿಸ್ಥಿತಿ ಮತ್ತು ಭವಿಷ್ಯದ ಆರ್ಥಿಕ ಸ್ಥಿತಿಗತಿಗಳಲ್ಲಿ ಉಂಟಾಗಬಹುದಾದ ವಸ್ತುಸ್ಥಿತಿಯ ಬದಲಾವಣೆಗಳನ್ನು ನಿಕಟವಾಗಿ ಗಮನಿಸುವ ಕಾರ್ಯ ಮುಂದುವರಿಸುತ್ತದೆ. 2020ರ ಮೇ ತಿಂಗಳಿಂದ ಕಂಪನಿಯು ಕೇಂದ್ರ ಮತ್ತು ರಾಜ್ಯ ಸರ್ಕಾರಗಳ ನಿರ್ದೇಶನಗಳಿಗೆ ಅನುಗುಣವಾಗಿ ಹಂತ ಹಂತವಾಗಿ ತನ್ನ ವ್ಯವಹಾರ ಚಟುವಟಿಕೆಗಳನ್ನು ಪುನರಾರಂಭಿಸಿದೆ.

2. 31 ಡಿಸೆಂಬರ್, 2020ಕ್ಕೆ ಎಣಿಯಿಲ್ಲದ ಮುಕ್ತಾಯವಾಗುವ ವರ್ಷಾವಧಿಗಾಗಿ ಇಲ್ಲಿಯವರಗಿನ ವರ್ಷದ ಅವಧಿಯ ಏಪ್ರಿಲ್ 01, 2020 ರಿಂದ ಡಿಸೆಂಬರ್ 31, 2020. ಯುನೈಟೆಡ್ ಬ್ರವರೀಸ್ ಲಿಮಿಟೆಡ್ ("ಕಂಪನಿಯ") ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳು ಲೆಕ್ಕಪರಿಶೋದನಾ ಸಮಿತಿಯಿಂದ ಪರಿಶೀಲ್ಪಟ್ಟಿವೆ ಮತ್ತು ಕ್ರಮವಾಗಿ ಜನವರಿ 27, 2021 ರಂದು ಮತ್ತು ಜನವರಿ 28, 2021 ಜರುಗಿದ ತನ್ನ ಸಭೆಗಳಲ್ಲಿ ನಿರ್ದೇಶಕರ ಮಂಡಳಿಯಿಂದ ಅನುಮೋದಿಸಲ್ಪಟ್ಟದೆ

3. 2013ರ ಕಂಪನಿಗಳ ಕಾಯ್ದೆ ಅಡಿಯಲ್ಲಿ ನಿಗದಿಪಡಿಸಿದ ಹಾಗೂ ಅದರಡಿಯ ಪ್ರಸ್ತುತ ನಿಯಮಗಳೊಂದಿಗೆ ಓದಿಕೊಳ್ಳುವ ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ಮಾನಕಗಳಲ್ಲಿ 34 (Ind AS 34), "ಮದ್ಯಂತರ ಹಣಕಾಸು ವರದಿ" ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಸೆಕ್ಷನ್ 133ರ ಅಡಿಯಲ್ಲಿ ಕಂಪನಿ ನಿಯಮ 3 ರೊಂದಿಗೆ ಓದಿ ಸೂಚಿಸಲಾಗಿದ್ದು ವಿಧಿಸಿದ ಮಾನ್ಯತೆ ಮತ್ತು ಮಾಪಕ ತತ್ವಗಳ ಮತ್ತು SEBI ನಿಬಂಧನೆಗಳು, 2015 (Listing Obligation and Disclosure Requirements) ಹಾಗೂ SEBI ಸುತ್ತೋಲೆ CIR/CFD/FAC/62/2016 ದಿನಾಂಕ: 05–07–2016ರ ಪರಿಛಾಷೆಯ ಅನ್ವಯ, ಎಣಿಯಿಲ್ಲದ ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳನ್ನು ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ.

4. ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ಮಾನಕಗಳು 108 ರ (IND AS 108) ರ ಅನ್ವಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗವು ವ್ಯವಹಾರ ಚಟುವಟಿಕೆಗಳಲ್ಲಿ ತೊಡಗುವ ಕಂಪನಿಯ ಅಂಗವಾಗಿದೆ. ಅದರ ಕಾರ್ಯನಿರ್ವಹಣಾ ಫಲಿತಾಂಶಗಳನ್ನು ಈ ಅಂಗಕ್ಕೆ ವಿತರಿಸಬೇಕಾದ ಸಂಪನ್ಮೂಲಗಳ ಬಗ್ಗೆ ನಿರ್ಣಯಗಳನ್ನು ಕೈಗೊಳ್ಳಲು ಕಂಪನಿಯ ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ನಿರ್ಣಯಗಾರರಿಂದ ನಿರಂತರವಾಗಿ ಪರಿಶೀಲಿಸಲಾಗುತ್ತದೆ ಮತ್ತು ಅದರ ಕಾರ್ಯನಿರ್ವೇರಿಕೆಯನ್ನು ನಿರ್ಧಾರಣೆ ಮಾಡಲಾಗುತ್ತದೆ. ಅದಕ್ಕಾಗಿ ಪ್ರತ್ಯೇಕವಾದ ಹಣಕಾಸು ಮಾಹಿತಿಯು ಲಭ್ಯವಿರುತ್ತದೆ. ಅದರನ್ವಯ, ಕಂಪನಿಯ ತನ್ನ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಗಳನ್ನು ಈ ಕೆಳಗಿನಂತೆ ಗುರುತಿಸಿದೆ:

   a) ಬೀಯರ್: ಈ ಅಂಗವು ಬ್ರಾಂಡ್‌ಗಳ ಲೈಸನ್ಸ್ ಮಾಡಿಸುವುದನ್ನು ಒಳಗೊಂಡು ಬೀಯರ್ ತಯಾರಿಕೆ, ಖರೀದಿ ಮತ್ತು ಮಾರಾಟವನ್ನು ಒಳಗೊಳ್ಳುತ್ತದೆ.

   B) ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳು: ಈ ಅಂಗವು ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳ ತಯಾರಿಕೆ, ಖರೀದಿ ಮತ್ತು ಮಾರಾಟವನ್ನು ಒಳಗೊಳ್ಳುತ್ತದೆ.

   ವ್ಯವಹಾರದ ಋತುಮಾನತ್ವವನ್ನು ಪರಿಗಣಿಸಿದಾಗ, ಈ ಮೇಲ್ಕಾಣಿಸಿದ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ವರಮಾನ ಮತ್ತು ಲಾಭಗಳನ್ನು ಸಮನಾಗಿ ಗಳಿಸಲಾಗಿಲ್ಲ. ಕಂಪನಿಯ ಮುಖ್ಯ ನಿರ್ಣಯಗಾರರು ಪ್ರತಿಯೊಂದೂ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಕ್ಕಾಗಿ ಪ್ರತ್ಯೇಕವಾದ ಆಸ್ತಿಗಳು ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳನ್ನು ಪರಿಶೀಲಿಸುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಒಟ್ಟು ಆಸ್ತಿಗಳು ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಂಗ ಪ್ರಕಟಣೆಗಳನ್ನು ಒದಗಿಸಲಾಗಿಲ್ಲ.

5. ಅಕ್ಟೋಬರ್ 10 2018 ರಂದು, ಭಾರತೀಯ ಪೈಪೋಟಿ ಆಯೋಗದ ಕೆಲವು ಅಧಿಕಾರಿಗಳು ಬೆಲೆ–ನಿಗದಿಯ ಆಪಾದನೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ತಮ್ಮ ತನಿಖೆಗಾಗಿ ಕಂಪನಿಗೆ ಭೇಟಿ ನೀಡಿದ್ದರು. ಮತ್ತು ಅವರು ಕಂಪನಿಯ ಕಟ್ಟಡಗಳಲ್ಲಿ ಶೋಧನೆ ಮಾಡಿದರು. ಹಾಗೂ ಕಂಪನಿಯ ನೋಂದಾಯಿತ ಕಚೇರಿಯಲ್ಲಿ ಕೆಲವು ಅಧಿಕಾರಿಗಳ ವಿಚಾರಣೆ ಕೈಗೊಂಡರು. ಅದರನ್ವಯ ಕಂಪನಿಯು ಅಗತ್ಯವಿರುವ ಫೈಲಿಂಗ್‌ಗಳನ್ನು ಮಾಡಿದೆ ಮತ್ತು ಕಂಪನಿಯ ಕೆಲವು ಅಧಿಕಾರಿಗಳ ಸಹ ಈ ಮೇಲ್ಕಂಡ ಅಧಿಕಾರಿಗಳ ಎದುರು ಹಾಜರಾಗಿದ್ದಾರೆ. ಡೈರೆಕ್ಟರ್ ಜನರಲ್, ಸಿ.ಸಿ.ಐ. ತಮ್ಮ ತನಿಖಾ ವರದಿಯನ್ನು ಸಿ.ಸಿ.ಐ.ಗೆ ಪರಿಗಣನೆಗಾಗಿ ಸಲ್ಲಿಸಿತು ಮತ್ತು ಕಂಪನಿಯ ಸಲಹೆ / ಆಕ್ಷೇಪಣೆಗಳು ಯಾವುದಾದರೂ ಇದ್ದರೆ ಅದನ್ನು ಸಲ್ಲಿಸುವಂತೆ 2019ರ ಡಿಸೆಂಬರ್ 13 ರಂದು ಕಂಪನಿಗೆ ತಿಳಿಸಲಾಯಿತು. ಈ ವಿಷಯ ಕುರಿತಂತೆ ಅದೇ ಸಲಹೆ / ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸಲು ಮಾರ್ಚ್ 19 2020ರಂದು ವರದಿಯೊಂದಿಗೆ ನವೀಕರಿಸಿದೆ. ಅದರನ್ವಯ ಆಗಸ್ಟ್ 28 2020ರಂದು ಕಂಪನಿಯು ಈ ಮೇಲಿನ ತನಿಖಾ ವರದಿಗೆ ತನ್ನ ಅಭಿಪ್ರಾಯಗಳನ್ನು ಸಲ್ಲಿಸಿದೆ. ಈ ವಿ ಷಯಕ್ಕಾಗಿ ಸಿ.ಸಿ.ಐ. ಆವರಿಂ ಫೆಬ್ರವರಿ 11 2021 ರಂದು ವಿಚ್ಚಾರಣೆಯನ್ನು ನಿಗದಿಪಡಿಸಿದೆ.

   ಸ್ಪರ್ಧಾತ್ಮಕ ಕಾಯ್ದೆ–2002ರ ಅಡಿಯಲ್ಲಿ ವಿರುದ್ಧ ಸಿಸಿಐ ಮಾಡಿರುವ ಊಹೆಗಳನ್ನು ನಿರಾಕರಿಸಲು ಶಮನಕಾರಕ ಅಂಶಗಳಿವೆ ಎಂದು ಆಡಳಿತವರ್ಗ ಮತ್ತು ಕಾನೂನು ಸಲಹೆಗಾರರು ನಂಬಿದ್ದು ಕಂಪನಿಯು ತನಿಖಾ ವರದಿಗೆ ಸಲ್ಲಿಸಿರುವ ಟಪ್ಪಣಿಗಳು ಮತ್ತು ಆಕ್ಷೇಪಗಳಲ್ಲಿ ಅವುಗಳನ್ನು ನಮೂದಿಸಲಾಗಿದೆ. ಈ ವಿಷಯದಲ್ಲಿ ಸಿಸಿಐ ಅಂತಿಮ ನಿರ್ಣಯ ಪ್ರಕಟವಾಗಬೇಕಿದ್ದು ಅದರ ಸಂಭಾವ್ಯ ಹಣಕಾಸು ಪರಿಣಾಮಗಳ ಕುರಿತ ಅಂದಾಜನ್ನು ಮಂಡಿಸಲು ಪ್ರಾಯೋಗಿಕವಾಗಿ ಸಾಧ್ಯವಾಗಲಾರದೆಂದು ಆಡಳಿತವರ್ಗ ಅಭಿಪ್ರಾಯಪಡುತ್ತದೆ.

6. ಬಿಹಾರ ಸರ್ಕಾರವು ('ಸರ್ಕಾರ') 5ನೇ ಎಪ್ರಿಲ್ 2016ರ ತನ್ನ ಆದೇಶದ ಅನ್ವಯ ತಕ್ಷಣಕ್ಕೆ ಜಾರಿಯಾಗುವಂತೆ ಬಿಹಾರ ರಾಜ್ಯದಲ್ಲಿ ವಿದೇಶೀ ಮದ್ಯದ ವ್ಯಾಪಾರ ಹಾಗೂ ಬಳಕೆಯ ಮೇಲೆ ನಿಷೇಧ ಹೇರಿದೆ. ಕಂಪನಿಯು ಇಂತಹ ದಿಢೀರ್ ಅಧಿಸೂಚನೆಯಿಂದಾಗಿ ಭಾರಿಯ ನಷ್ಟಗಳಿಗಾಗಿ ಪರಿಹಾರಕಗಳನ್ನು ಹಾಗೂ ನಷ್ಟಪರಿಹಾರವನ್ನು ಕೋರಿ ಪಾಟ್ನಾ ಉಚ್ಚ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ('ಉಚ್ಚ ನ್ಯಾಯಾಲಯ') ರಿಟ್ ಅರ್ಜಿಯನ್ನು ಸಲ್ಲಿಸಿದೆ. ಆದಾಗ್ಯೂ, ಸರ್ಕಾರವು ಮಾನ್ಯ ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ('ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯ') ವಿಶೇಷ ರಜಾ ಅರ್ಜಿಯನ್ನು ಸಲ್ಲಿಸಿದೆ. ಮಧ್ಯಂತರ ಕ್ರಮವಾಗಿ, ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯವು ಸದರಿ ಆದೇಶದ ಕಾರ್ಯಾಚರಣೆಗೆ ತಡೆಯಾಜ್ಞೆ ಆದೇಶಿಸಿದೆ. ಕಂಪನಿಯು ಬಿಹಾರದಲ್ಲಿ ಬೀರ್ ಉತ್ಪಾದನೆಯನ್ನು ಸ್ಥಗಿತಗೊಳಿಸಿದೆ ಮತ್ತು ಕಂಪನಿಯು ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ಅಮಾನತ್ತಿನಲ್ಲಿರುವ ತನ್ನ ನಿವೇದನೆಯಂತೆ ಲಭ್ಯವಿರುವ ಪರಿಹಾರಗಳು ಮತ್ತು ನಷ್ಟಪ್ರತಿಗಳಿಗಾಗಿ ಹಾನಿಯಾಗಿದಂತೆ ಅವಲಂಬಿಸಿ ಎಲ್ಲಾ ಸಾಮಗ್ರಿಗಳನ್ನು ನಾಶಪಡಿಸಲು/ ಖಾಲಿಮಾಡಲು BSBCLಕಂಪನಿಗೆ ತನ್ನ ಒಪ್ಪಿಗೆ ನೀಡಿತ್ತು. ಆದಾಗ್ಯೂ, ಸರ್ಕಾರವು ಅಸ್ತಿತ್ವದಲ್ಲಿರುವ ಬ್ರೆವರಿ ಲೈಸನ್ಸ್‌ಗಳನ್ನು 2017–18ನೇ ಹಣಕಾಸು ವರ್ಷದಿಂದ ನವೀಕರಿಸದಿರಲು ನಿರ್ಧರಿಸಿದೆ. ಇದರಿಂದ ಕಂಪನಿಯು ತನ್ನಲ್ಲಿರುವ ತಯಾರಾದ ಸರಕುಗಳನ್ನು ಬಿಹಾರ್ ರಾಜ್ಯ ಬ್ರವರೀಸ್ ಕಾರ್ಪೊರೇಷನ್ ಲಿ. (ಬಿಎಸ್‌ಬಿಸಿಎಲ್)ನ ವೇರ್ ಹೌಸ್‌ನಲ್ಲಿ ಇರುವುದನ್ನು ಸೇರಿದಂತೆ ಬಿಹಾರದಲ್ಲಿ ನಾಷಪಡಿಸಿದೆ. ಈ ಪ್ರಕರಣವು ಮಾನ್ಯ ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ಅಂತಿಮ ತಿರ್ಮಾನಕ್ಕಾಗಿ ಇರಿಸಿದೆ.

   ಈ ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯದಿಂದ ಉಂಟಾಗುವ ಚಾಲ್ತಿ ಸ್ವತ್ತುಗಳ ಮೇಲಿನ ಆರ್ಥಿಕ ಪರಿಣಾಮಕ್ಕಾಗಿ ಸಂಪೂರ್ಣವಾಗಿ ಏರ್ಪಾಡು ಮಾಡಲಾಗಿದೆ. ಆಲ್ಲದೆ 2018–19ರ ಆರ್ಥಿಕ ವರ್ಷದಲ್ಲಿ, ಸ್ವತ್ತುಗಳನ್ನು ಚಲನೆಚಿಟ್ಟುಲಿರುವ ಸ್ಥಿತಿಯಲ್ಲಿ ಕಾಪಾಡಿಕೊಳ್ಳಲು ಕಂಪನಿಯು ಬಿಹಾರ್‌ನಲ್ಲಿ ಇರುವ ತನ್ನ ಉತ್ಪಾದನಾ ಸೌಲಭ್ಯದಲ್ಲಿ ಆಲ್ಕೋಹಾಲ್ ರಹಿತ ಪಾನೀಯಗಳ ತಯಾರಿಕೆಗಾಗಿ ಅಧಿಕಾರಿಗಳಿಂದ ಅನುಮತಿ ಪಡೆದಿದೆ ಮತ್ತು ನೂತನ ಉತ್ಪಾದನಾ ಶ್ರೇಣಿಗಾಗಿ ಕಾರ್ಯಾಚರಣೆಗಳ ಆರಂಭಕ್ಕಾಗಿ ಅಗತ್ಯವಿರುವ ಕ್ರಮಗಳನ್ನು ಆರಂಭಿಸಿದೆ. 31 ಡಿಸೆಂಬರ್, 2020ರಂದು ಇ