UNITED BREWERIES LIMITED

April 28, 2022

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 enclose copies of Audited Financial Results (Standalone & Consolidated) for the quarter and year to date period ended March 31, 2022, duly published in the Financial Express and Kannada Prabha newspapers on April 28, 2022.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For UNITED BREWERIES LIMITED

GOVIND IYENGAR
Senior Vice President – Legal &
Company Secretary

Encl: As above

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 audited consolidated financial results for the quarter and year ended March 31, 2022

Particulars	Quarter ended			Year ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited*	Unaudited	Audited*	Audited	Audited
1. INCOME					
(a) Revenue from operations (gross of excise duty) (refer Note 6)	3,66,471	3,51,185	3,61,809	13,12,392	10,18,576
(b) Other Income	1,305	613	1,166	2,979	5,025
Total Income	**3,67,776**	**3,51,798**	**3,62,975**	**13,15,371**	**10,23,601**
2. EXPENSES					
(a) Cost of materials consumed	83,661	72,877	73,941	2,70,729	1,96,516
(b) Purchases of stock-in-trade	4,847	5,157	2,167	19,582	7,371
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,139)	877	(2,279)	2,301	(950)
(d) Excise duty on sale of goods	1,95,554	1,92,906	2,07,345	7,28,548	5,94,267
(e) Employee benefits expense (Refer Note 7)	12,619	14,766	13,431	52,312	48,549
(f) Finance Costs	250	369	422	1,478	2,267
(g) Depreciation and amortisation expense	5,324	5,303	6,231	21,719	23,201
(h) Other expenses (Refer Note 6)	44,782	47,185	40,974	1,69,258	1,34,717
Total expenses	**3,45,898**	**3,39,440**	**3,42,232**	**12,65,927**	**10,05,938**
3. Profit before exceptional items and tax	**21,878**	**12,358**	**20,743**	**49,444**	**17,663**
4. Exceptional items (refer Note 8)	-	-	(6,222)	-	(722)
5. Profit before tax	**21,878**	**12,358**	**14,521**	**49,444**	**16,941**
6. Tax expenses (refer Note 8)					
(a) Current tax	5,181	3,420	5,072	13,203	6,779
(b) Deferred tax charge/(credit)	319	(164)	(304)	(367)	(1,221)
Total tax expense	**5,500**	**3,256**	**4,768**	**12,836**	**5,558**
7. Profit for the period/year	**16,378**	**9,102**	**9,753**	**36,608**	**11,383**
8. Other comprehensive (loss)/income(OCI)					
Items that will not be reclassified to profit or loss in subsequent periods					
Re-measurement (losses)/gains on defined benefit plans	(122)	(135)	927	80	(1,991)
Income tax effect on above	31	34	(233)	(20)	(501)
Total other comprehensive (loss)/income, net of taxes	**(91)**	**(101)**	**694**	**60**	**1,490**
9. Total comprehensive income for the period/year	**16,287**	**9,001**	**10,447**	**36,668**	**12,873**
10. Profit/(loss) for the period/year attributable to:					
Equity shareholders of the Holding Company	16,340	9,079	9,714	36,546	11,322
Non-controlling interest	38	23	39	62	61
	16,378	**9,102**	**9,753**	**36,608**	**11,383**
11. Other comprehensive (loss)/income(OCI) attributable to:					
Equity shareholders of the Holding Company	(91)	(101)	694	60	1,490
Non-controlling interest	-	-	-	-	-
	(91)	**(101)**	**694**	**60**	**1,490**
12. Total comprehensive income for the period/year attributable to:					
Equity shareholders of the Holding Company	16,249	8,978	10,408	36,606	12,812
Non-controlling interest	38	23	39	62	61
	16,287	**9,001**	**10,447**	**36,668**	**12,873**
13. Paid up equity share capital (Face value of Re.1 each)	2,644	2,644	2,644	2,644	2,644
14. Other equity				3,90,868	3,55,584
15. Earnings per equity share in Rs. (nominal value per share Re.1)**					
(a) Basic	6.18	3.43	3.67	13.82	4.28
(b) Diluted	6.18	3.43	3.67	13.82	4.28

** Not annualised for interim periods

NOTES:

1. The consolidated financial results of United Breweries Limited ("the Holding Company") and its subsidiary (together referred to as "the Group") and its associate for the quarter and year ended March 31, 2022have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on April 25, 2022 and April 26, 2022, respectively, and have been audited 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.

2. 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.

3. As per Ind AS 108, operating segment isa 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.

4. The Holding Company received an order dated September 24, 2021 under Section 27 of the Competition Act, 2002 from the Competition Commission of India ("CCI") ('the CCI Order'), wherein the CCI concluded that the Holding Company and certain executives (including former executives) of the Holding Company contravened the provisions of Section 3 of the Competition Act, 2002. The CCI levied a penalty of Rs 75,183 Lakhs on the Holding Company. On December 8, 2021, the Holding Company filed an appeal against the aforesaid CCI Order before the National Company Law Appellate Tribunal ('NCLAT'). The NCLAT vide its order dated December 22, 2021 granted a stay of the CCI Order during the pendency of the appeal, including recovery of the penalty imposed by the CCI, subject to deposit of 10% of the penalty amount by the Holding Company. The Holding Company has accordingly deposited Rs. 7,518 Lakhs with the Registrar, NCLAT.

   Based on the advice of the external legal experts, the Holding Company is of the view that the Director General and the CCI has not considered all aspects of its submissions particularly considering the nature of the regulations governing the manufacture, distribution and sale of beer in India. As advised by the Holding Company's external legal experts, the Holding Company has a strong case on merits, there exists uncertainty relating to the final outcome in this matter, which is dependent on judicial proceedings; and that it is not in a position to reliably estimate the final obligation relating to penalties, if any. Accordingly, no provision has been recorded in the books of account and the same has been considered as a contingent liability in accordance with Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets.

5. The Bihar State Government ("the Government") vide its notification dated April 5, 2016 had imposed ban on trade and consumption of alcoholic beverages 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. The matter is currently pending before the Supreme Court for final conclusion.

   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. The Holding Company carried out an impairment assessment of its property, plant and equipment at Bihar and the recoverable amount for these property, plant and equipment was determined by an external valuer based on a fair value less cost of disposal calculation, considering uncertainty in the alcoholic beverages and the change in plan for use of these assets and accordingly, an impairment loss of Rs. 4,446 Lakhs was recognized during the year ended March 31, 2021. As at March 31, 2022, the carrying value of property, plant and equipment at Bihar is Rs. 10,031 Lakhs (net of impairment) and no further impairment is considered necessary by the management based on annual impairment assessment.

6. Revenue from operations for the quarters ended March 31, 2022, December 31, 2021 and March 31, 2021 is adjusted for reversals invariable consideration of Rs. 897 Lakhs, Rs. 499 Lakhs and Rs. 515 Lakhs, respectively, and that for the years ended March 31, 2022 and March 31, 2021 is adjusted for reversal of Rs. 753 Lakhs and Rs. 1,528 Lakhs, respectively(excluding the amounts accrued and reversed within the said year).

   Sales promotion expense and selling and distribution expense (included under other expenses) for the quarters ended March 31, 2022 and March 31, 2021is net of reversal of Rs. 1,528 Lakhs and Rs. 516 Lakhs, respectively, and that for the years ended March 31, 2022 and March 31, 2021 is net of reversal of Rs. 967Lakhs and Rs. 331 Lakhs, respectively (excluding the amounts accrued and reversed within the said year).

7. Employee benefits expense for the quarter ended December 31, 2021 and the year ended March 31, 2022 includes severance pay of Rs. 1,748 Lakhs paid to certain employees of the Holding Company on separation.

8. Exceptional items presented in the consolidated financial results comprise of the following:

Rs. In Lakhs

	Quarter ended March 31,2021	Year ended March 31,2021
Impairment(loss) on property, plant and equipment (see Note 5 above)	(4,446)	(4,446)
Impairment(loss) on goodwill(see Note(a) below)	(1,776)	(1,776)
Gain on transfer of rights and interest in a leasehold land(see note(b) below)	-	5,500
Total exceptional items before tax	**(6,222)**	**(722)**
Less: Tax(credit)/ expense on exceptional items	(1,119)	145
Net	**(5,103)**	**(867)**

   (a) As at March 31, 2021, the Holding Company carried out impairment assessment of goodwill with carrying value of Rs. 2,421 Lakhs arising from consolidation of a subsidiary company. The recoverable amount of the underlying assets of the subsidiary company is determined by an external valuer to be Rs. 645 Lakhs based on a fair value less cost of disposal calculation and accordingly an impairment loss of Rs. 1,776 Lakhs is recognized in respect of goodwill attributed to such subsidiary company during the quarter and year ended March 31, 2021.

   (b) The Holding Company executed a deed for assignment cum transfer of its rights and interest in a leasehold land property and accordingly a profit of Rs. 5,500 Lakhs realised on such transfer was recognized during the year ended March 31, 2021.

9. The Holding Company had received orders 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 certain other shareholders, without its prior permission; accordingly, the Holding Company has withheld payment of Rs. 2,099 Lakhs (net of taxes) 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; accordingly the Holding Company has withheld payment of Rs. 45 Lakhs (net of TDS), relating to director commission and sitting fees payable to the aforesaid erstwhile director.

10. The Board of Directors of the Holding Company has proposed dividend of Rs.10.50 per equity share of Re. 1 each amounting to Rs. 27,763 Lakhs for the year ended March 31, 2022. The proposed dividend on equity shares is subject to approval at the ensuing annual general meeting and accordingly has not been recognised as a liability as at the year end.

11. 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.

12. The Group has assessed the impact of Corona virus (COVID-19) 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, right-of-use assets, 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 / estimates used in preparation of these consolidated financial results, whereby actual outcome may differ from those assumptions / 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.

13. The figures of the last quarter ended March 31, 2022 / 2021 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2022 / 2021 and the unaudited published year-to-date figures up to December 31, 2021 / 2020, being the date of the end of the third quarter of the respective financial year, which were subjected to limited review.

14. The comparative figures have been regrouped / reclassified, where necessary, to confirm to current quarter's/year's classification.

15. 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 Company viz. www.unitedbreweries.com.

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

Place : Bengaluru
Date : April 26, 2022

UNITED BREWERIES LIMITED

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Rs. in Lakhs

Statement of Audited consolidated assets and liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,89,008	1,92,203
(b) Capital work-in-progress	10,989	12,879
(c) Intangible assets	1,638	2,098
(d) Goodwill on consolidation	645	645
(e) Financial assets		
(i) Investments	835	606
(ii) Other financial assets	4,816	4,711
(f) Income tax assets (net)	20,199	20,395
(g) Deferred tax asset (net)	3,844	3,497
(h) Other non-current assets	25,044	15,826
	2,57,018	**2,52,860**
Current assets		
(a) Inventories	93,581	1,13,668
(b) Financial assets		
(i) Trade recievables	1,25,486	1,39,499
(ii) Cash and cash equivalents	86,260	40,970
(iii) Bank balances other than (ii) above	4,708	5,958
(iv) Other financial assets	115	84
(c) Other current assets	27,275	31,689
	3,37,425	3,31,868
(d) Asset held for sale	488	488
	3,37,913	**3,32,356**
Total assets	**5,94,931**	**5,85,216**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,644	2,644
(b) Other equity	3,90,868	3,55,584
Equity attributable to equity holders of parent company	**3,93,512**	**3,58,228**
Non-controlling interest	414	375
	3,93,926	**3,58,603**
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	10,750
(ia) Lease liabilities	606	774
(ii) Other financial liabilities	2,497	1,109
(b) Provisions	441	160
	3,544	**12,793**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	14,267
(ia) Lease liabilities	368	406
(ii) Trade payables		
- Total outstanding dues to micro and small enterprises	9,158	6,344
- Total outstanding dues of creditors other than micro and small enterprises	54,642	56,603
(iii) Other financial liabilities	55,810	52,382
(b) Other current liabilities	67,261	74,710
(c) Provisions	10,222	9,108
	1,97,461	**2,13,820**
Total equity and liabilities	**5,94,931**	**5,85,216**

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Rs. in Lakhs

Audited consolidated cash flow statement for the year ended March 31, 2022

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
A Cash flow from operating activities		
Profit before tax	49,444	16,941
Adjustments for:		
Depreciation and amortisation expense	21,719	23,201
Bad debts/advances written off	301	28
Loss allowance for trade receivables	1,720	479
Provision for doubtful advances/deposits	620	966
Unrealised exchange differences (net)	48	(33)
Net (gain) on sale of property, plant and equipment	(8)	(4)
Profit on sale of investments	(54)	-
Liabilities no longer required written back	(479)	(205)
Loss allowance for trade receivables, no longer required written back	(217)	(3,380)
Impairment loss on property, plant and equipment (included under exceptional items)	-	4,446
Impairment loss on goodwill (included under exceptional items)	-	1,776
(Gain) on sale of property, plant and equipment (included under exceptional items)	-	(5,500)
Interest expense	1,464	2,244
Interest income	(1,528)	(462)
Operating profits before working capital changes	**73,030**	**40,497**
Movement in working capital:		
(Increase)/decrease in Inventories	20,087	(4,275)
(Increase)/decrease in Trade receivables	12,169	(1,570)
(Increase)/decrease in Other financial assets	(76)	862
(Increase)/decrease in Other assets	(4,574)	9,198
Increase/(decrease) in Trade payables	1,676	7,546
Increase/(decrease) in Other financial liabilities	6,631	4,756
Increase/(decrease) in Other current liabilities and provisions	(5,974)	13,242
Cash generated from operations	**1,02,969**	**70,256**
Direct taxes paid (net of refund)	(13,007)	(8,228)
Net cash flow from operating activities (A)	**89,962**	**62,028**
B. Cash flow from Investing activities		
Purchase of property, plant and equipment including capital work-in-progress, intangible assets and capital advances	(17,355)	(20,066)
Proceeds from sale of property, plant and equipment	77	5,091
Investments in equity and debts securities	(300)	(579)
Proceeds from sale of equity and debt securities	125	-
Investments in bank deposits (having original maturity of more than three months)	(173)	(394)
Redemption/maturity of bank deposits (having original maturity of more than three months)	122	335
Interest received	1,497	458
Net cash (used in) investing activities (B)	**(16,007)**	**(15,155)**
C. Cash flow from financing activities		
Proceeds from long-term borrowings	-	25,000
Repayment of long-term borrowings	(25,000)	(7,543)
payment of lease liabilities	(492)	(853)
(Repayment of)/proceeds from short-term borrowings (net)	(17)	(15,998)
Interest paid	(1,812)	(2,813)
Dividend paid*	(1,344)	(6,632)
Net cash (used in) financing activities (C)	**(28,665)**	**(8,839)**
Net increase in cash and cash equivalents (A+B+C)	**45,290**	**38,034**
Cash and cash equivalents at the beginning of the year	40,970	2,936
Cash and cash equivalents at the end of the year	**86,260**	**40,970**

*Includes amount transferred to separate bank accounts earmarked for unpaid dividend and also includes dividend paid for non-controlling interest.

Segment information **(also refer Note 3)**

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Rs. in Lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited*	Unaudited	Audited*	Audited	Audited
1. Segment revenue					
Beer	3,65,870	3,50,380	3,60,884	13,09,404	10,15,685
Non-alcoholic beverages	601	805	925	2,988	2,891
Total segment revenue	**3,66,471**	**3,51,185**	**3,61,809**	**13,12,392**	**10,18,576**
2. Segment results					
Beer	30,383	23,020	31,045	84,080	50,254
Non-alcoholic beverages	(1,528)	(2,431)	(1,148)	(6,510)	(3,841)
Total segment results	**28,855**	**20,589**	**29,897**	**77,570**	**46,413**
Other income	1,305	613	1,166	2,979	5,025
Finance costs	(250)	(369)	(422)	(1,478)	(2,267)
Other unallocable expenses	(8,032)	(8,475)	(9,898)	(29,627)	(31,508)
Profit before exceptional items and tax	**21,878**	**12,358**	**20,743**	**49,444**	**17,663**
Exceptional items (refer Note 8)	-	-	(6,222)	-	(722)
Profit before tax	**21,878**	**12,358**	**14,521**	**49,444**	**16,941**

*Refer Note 13
See accompanying notes to theconsolidated financial results

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Rs. in Lakhs

Statement of audited standalone financial results for the quarter and year ended March 31, 2022

Particulars	Quarter ended			Year ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited*	Unaudited	Audited*	Audited	Audited
1. INCOME					
(a) Revenue from operations (gross of excise duty) (refer Note 6)	3,66,240	3,50,992	3,61,693	13,11,741	10,18,340
(b) Other Income	1,298	604	1,157	2,966	5,020
Total Income	**3,67,538**	**3,51,596**	**3,62,850**	**13,14,707**	**10,23,360**
2. EXPENSES					
(a) Cost of materials consumed	83,894	73,047	74,222	2,71,394	1,97,256
(b) Purchases of stock-in-trade	4,847	5,157	2,167	19,582	7,371
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,151)	891	(2,284)	2,289	(995)
(d) Excise duty on sale of goods	1,95,554	1,92,906	2,07,345	7,28,548	5,94,267
(e) Employee benefits expense (refer Note 7)	12,513	14,670	13,321	51,936	48,229
(f) Finance Costs	250	369	422	1,478	2,267
(g) Depreciation and amortisation expense	5,318	5,294	6,227	21,691	23,185
(h) Other expenses (refer Note 6)	44,550	46,964	40,794	1,68,500	1,34,262
Total expenses	**3,45,775**	**3,39,298**	**3,42,214**	**12,65,418**	**10,05,842**
3. Profit before exceptional items and tax	**21,763**	**12,298**	**20,636**	**49,289**	**17,518**
4. Exceptional items (refer Note 8)	-	-	(6,222)	-	(722)
5. Profit before tax	**21,763**	**12,298**	**14,414**	**49,289**	**16,796**
6. Tax expenses (refer Note 8)					
(a) Current tax	5,151	3,407	5,040	13,159	6,733
(b) Deferred tax charge/(credit)	316	(165)	(302)	(371)	(1,222)
Total tax expenses	**5,467**	**3,242**	**4,738**	**12,788**	**5,511**
7. Profit for the period/year	**16,296**	**9,056**	**9,676**	**36,501**	**11,285**
8. Other comprehensive (loss)/income(OCI)					
Items that will not be reclassified to profit or loss in subsequent periods					
Re-measurement (losses)/gains on defined benefit plans	(122)	(135)	927	80	1,991
Income tax effect on above	31	34	(233)	(20)	(501)
Total other comprehensive (Loss)/income, net of taxes	**(91)**	**(101)**	**694**	**60**	**1,490**
9. Total comprehensive income for the period/year	**16,205**	**8,955**	**10,370**	**36,561**	**12,775**
10. Paid up equity share capital (Face value of Re.1 each)	2,644	2,644	2,644	2,644	2,644
11. Other equity	-			3,90,557	3,55,318
12. Earnings per equity share in Rs. (nominal value per share Re.1)**					
(a) Basic	6.17	3.42	3.66	13.81	4.27
(b) Diluted	6.17	3.42	3.66	13.81	4.27

** Not annualised for interim periods

NOTES:

1. The standalone financial results of United Breweries Limited ("the Company")for the quarter and year ended March 31, 2022have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on April 25, 2022 and April 26, 2022, respectively, and have been audited by the statutory auditors of the Company.
2. 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.
3. 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.
4. The Company received an order dated September 24, 2021 under Section 27 of the Competition Act, 2002 from the Competition Commission of India ("CCI") ("the CCI Order'), wherein the CCI concluded that the Company and certain executives (including former executives) of the Company contravened the provisions of Section 3 of the Competition Act, 2002. The CCI levied a penalty of Rs. 75,183 Lakhs on the Company. On December 8, 2021, the Company filed an appeal against the aforesaid CCI Order before the National Company Law Appellate Tribunal ('NCLAT'). The NCLAT vide its order dated December 22, 2021granted a stay of the CCI Order during the pendency of the appeal, including recovery of the penalty imposed by the CCI, subject to deposit of 10% of the penalty amount by the Company. The Company has accordingly deposited Rs. 7,518 Lakhs with the Registrar, NCLAT.

   Based on the advice of the external legal experts, the Company is of the view that the Director General and the CCI has not considered all aspects of its submissions particularly considering the nature of the regulations governing the manufacture, distribution and sale of beer in India. As advised by the Company's external legal experts, the Company has a strong case on merits, there exists uncertainty relating to the final outcome in this matter, which is dependent on judicial proceedings; and that it is not in a position to reliably estimate the final obligation relating to penalties, if any. Accordingly, no provision has been recorded in the books of account and the same has been considered as a contingent liability in accordance with Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets.
5. The Bihar State Government ("the Government") vide its notification dated April 5, 2016 had imposed ban on trade and consumption of alcoholic beverages 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. The matter is currently pending before the Supreme Court for final conclusion.

   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. The Company carried out an impairment assessment of its property, plant and equipment at Bihar and the recoverable amount for these property, plant and equipment was determined by an external valuer based on a fair value less cost of disposal calculation, considering uncertainty in the alcoholic beverages and the change in plan for use of these assets and accordingly, an impairment loss of Rs. 4,446 Lakhs was recognized during the year ended March 31, 2021. As at March 31, 2022, the carrying value of property, plant and equipment at Bihar is Rs. 10,031 Lakhs (net of impairment) and no further impairment is considered necessary by the management based on annual impairment assessment.
6. Revenue from operations for the quarters ended March 31, 2022, December 31, 2021and March 31, 2021is adjusted for reversals invariable consideration of Rs. 897 Lakhs, Rs. 499 Lakhs and Rs. 515 Lakhs, respectively, and that for the years ended March 31, 2022 and March 31, 2021is adjusted for reversal of Rs. 753 Lakhs and Rs. 1,528 Lakhs, respectively(excluding the amounts accrued and reversed within the said year).

   Sales promotion expense and selling and distribution expense (included under other expenses) for the quarters ended March 31, 2022 and March 31, 2021 is net of reversal of Rs. 1,528 Lakhs and Rs. 516 Lakhs, respectively, and that for the years ended March 31, 2022 and March 31, 2021 is net of reversal of Rs. 967 Lakhs and Rs. 331 Lakhs, respectively(excluding the amounts accrued and reversed within the said year).
7. Employee benefits expense for the quarter ended December 31, 2021 and the year ended March 31, 2022 includes severance pay of Rs. 1,748 Lakhs paid to certain employees of the Company on separation.
8. Exceptional items presented in the consolidated financial results comprise of the following:

Rs. In Lakhs

	Quarter ended March 31,2021	Year ended March 31,2021
Impairment(loss) on property, plant and equipment (see Note 5 above)	(4,446)	(4,446)
Impairment(loss) on investment in subsidiary company (see Note(a) below)	(1,776)	(1,776)
Gain on transfer of rights and interest in a leasehold land(see note(b) below)	-	5,500
Total exceptional items before tax	**(6,222)**	**(722)**
Less: Tax(credit)/expense on exceptional items	(1,119)	145
Net	**(5,103)**	**(867)**

   (a) As at March 31, 2021, the Company carried out impairment assessment of its investment in a subsidiary company with carrying value of Rs. 2,541 Lakhs. The recoverable amount for this investment was determined by an external valuer to be Rs. 765 Lakhs based on a fair value less cost of disposal calculation and accordingly an impairment loss of Rs. 1,776 Lakhs was recognized during the quarter and year ended March 31, 2021.

   (b) The Company executed a deed for assignment cum transfer of its rights and interest in a leasehold land property and accordingly a profit of Rs. 5,500 Lakhs realised on such transfer was recognized during the year ended March 31, 2021.
9. The Company had received orders 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 certain other shareholders, without its prior permission; accordingly, the Company has withheld payment of Rs. 2,099Lakhs (net of taxes) 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; accordingly the Company has withheld payment of Rs. 45 Lakhs (net of TDS) relating to director commission and sitting fees payable to the aforesaid erstwhile director.
10. The Board of Directors of the Company has proposed dividend of Rs. 10.50 per equity share of Re. 1 each amounting to Rs. 27,763 Lakhs for the year ended March 31, 2022. The proposed dividend on equity shares is subject to approval at the ensuing annual general meeting and accordingly has not been recognised as a liability as at the year end.
11. 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.
12. The Company has assessed the impact of Corona virus (COVID-19) 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, right-of-use assets, 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 / estimates used in preparation of these standalone financial results, whereby actual outcome may differ from those assumptions / 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.
13. The figures of the last quarter ended March 31, 2022 / 2021 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2022 / 2021 and the unaudited published year-to-date figures up to December 31, 2021 / 2020, being the date of the end of the third quarter of the respective financial year, which were subjected to limited review.
14. The comparative figures have been regrouped / reclassified, where necessary, to confirm to current quarter's/ year's classification.
15. 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 : April 26, 2022

Segment information **(also refer Note 3)**

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 ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited*	Unaudited	Audited*	Audited	Audited
1. Segment revenue					
Beer	3,65,639	3,50,187	3,60,768	13,08,753	10,15,449
Non-alcoholic beverages	601	805	925	2,988	2,891
Total segment revenue	**3,66,240**	**3,50,992**	**3,61,693**	**13,11,741**	**10,18,340**
2. Segment results					
Beer	30,275	22,969	30,947	83,938	50,114
Non-alcoholic beverages	(1,528)	(2,431)	(1,148)	(6,510)	(3,841)
Total segment results	**28,747**	**20,538**	**29,799**	**77,428**	**46,273**
Other income	1,298	604	1,157	2,966	5,020
Finance costs	(250)	(369)	(422)	(1,478)	(2,267)
Other unallocable expenses	(8,032)	(8,475)	(9,898)	(29,627)	(31,508)
Profit before exceptional items and tax	**21,763**	**12,298**	**20,636**	**49,289**	**17,518**
Exceptional items (refer Note 8)	-	-	(6,222)	-	(722)
Profit before tax	**21,763**	**12,298**	**14,414**	**49,289**	**16,796**

*Refer Note 13
See accompanying notes to the standalone financial results

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Rs. in Lakhs

Statement of Audited standalone assets and liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,88,838	1,92,106
(b) Capital work-in-progress	10,989	12,799
(c) Intangible assets	1,638	2,098
(d) Financial assets		
(i) Investments	1,600	1,371
(ii) Other financial assets	4,417	4,260
(e) Income tax assets (net)	20,195	20,396
(f) Deferred tax asset (net)	3,843	3,492
(g) Other non-current assets	25,012	15,792
	2,56,532	**2,52,314**
Current Assets		
(a) Inventories	93,441	1,13,529
(b) Financial assets		
(i) Trade recievables	1,25,450	1,39,482
(ii) Cash and cash equivalents	86,238	40,940
(iii) Bank balances other than (ii) above	4,536	5,865
(iv) Other financial assets	115	84
(c) Other current assets	27,271	31,751
	3,37,051	**3,31,651**
(d) Asset held for sale	488	488
	3,37,539	**3,32,139**
Total assets	**5,94,071**	**5,84,453**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,644	2,644
(b) Other equity	3,90,557	3,55,318
	3,93,201	**3,57,962**
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	10,750
(ia) Lease liabilities	606	774
(ii) Other financial liabilities	2,497	1,109
(b) Provisions	441	160
	3,544	**12,793**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	14,267
(ia) Lease Liabilities	368	406
(ii) Trade payables		
- Total outstanding dues to micro and small enterprises	9,144	6,332
- Total outstanding dues of creditors other than micro and small enterprises	54,625	56,572
(iii) Other financial liabilities	55,719	52,315
(b) Other current liabilities	67,256	74,706
(c) Provisions	10,214	9,100
	1,97,326	**2,13,698**
Total equity and liabilities	**5,94,071**	**5,84,453**

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Rs. in Lakhs

Audited standalone cash flow statement for the year ended March 31, 2022

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
A. Cash flow from operating activities		
Profit before tax	49,289	16,796
Adjustments for:		
Depreciation and amortisation expense	21,691	23,185
Bad debts/advances written off	301	28
Loss allowance for trade receivables	1,720	479
Provision for doubtful advances/deposits	620	966
Unrealised exchange differences (net)	48	(33)
Net (gain) on sale of property, plant and equipment	(11)	(4)
Profit on sale of investment	(54)	-
Liabilities no longer required written back	(479)	(205)
Loss allowance for trade receivables, no longer required written back	(217)	(3,380)
Impairment loss on property, plant and equipment (included under exceptional items)	-	4,446
Impairment loss on investment in subsidiary company (included under exceptional items)	-	1,776
(Gain) on sale of property, plant and equipment (included under exceptional items)	-	(5,500)
Interest expense	1,464	2,244
Interest income	(1,499)	(434)
Dividend income	(23)	(23)
Operating profits before working capital changes	**72,850**	**40,341**
Movement in working capital:		
(Increase)/decrease in Inventories	20,088	(4,300)
(Increase)/decrease in Trade receivables	12,188	(1,614)
(Increase)/decrease in Other financial assets	(77)	862
(Increase)/decrease in Other assets	(4,510)	9,247
Increase/(decrease) in Trade payables	1,689	7,540
Increase/(decrease) in Other financial liabilities	6,612	4,782
Increase/(decrease) in Other current liabilities and provisions	(5,975)	13,243
Cash generated from operations	**1,02,865**	**70,101**
Direct taxes paid (net of refund)	(12,958)	(8,184)
Net cash flow from operating activities (A)	**89,907**	**61,917**
B. Cash flow from Investing activities		
Purchase of property, plant and equipment including capital work-in-progress, intangible assets and capital advances	(17,333)	(19,986)
Proceeds from sale of property, plant and equipment	79	5,091
Investments in equity and debt securities	(300)	(579)
Proceeds from sale of investments	125	-
Investments in bank deposits (having original maturity of more than three months)	(150)	(47)
Redemption/maturity of bank deposits (having original maturity of more than three months)	122	9
Interest received	1,468	430
Dividend received from subsidiary company	23	23
Net cash (used in) investing activities (B)	**(15,966)**	**(15,059)**
C. Cash flow from financing activities		
Proceeds from long-term borrowings	-	25,000
Repayment of long-term borrowings	(25,000)	(7,543)
Payment of lease liabilities	(492)	(853)
(Repayment of)/proceeds from short-term borrowings (net)	(17)	(15,998)
Interest paid	(1,812)	(2,813)
Dividend paid to equity shareholders*	(1,322)	(6,610)
Net cash (used in) financing activities (C)	**(28,643)**	**(8,817)**
Net increase in cash and cash equivalents (A+B+C)	**45,298**	**38,041**
Cash and cash equivalents at the beginning of the year	40,940	2,899
Cash and cash equivalents at the end of the year	**86,238**	**40,940**

*Includes amount transferred to separate bank accounts earmarked for unpaid dividend.

*Includes amount transferred to separate bank accounts earmarked for unpaid dividend.

KANNADA PRABHA 28/04/2022

ಯುನೈಟೆಡ್ ಬ್ರೂವೆರೀಸ್ ಲಿಮಿಟೆಡ್

ರಿಜಿಸ್ಟರ್ಡ್ ಕಛೇರಿ: 24, 'ಯುಬಿ ಟವರ್', ಯುಬಿ ಸಿಟಿ, ವಿಟ್ಟಲ್ ಮಲ್ಯ ರಸ್ತೆ, ಬೆಂಗಳೂರು – 560 001.
Phone: 080-45655000. Fax: 080-22211964, 22229488
CIN: L36999KA1999PLC025195, Email: ublinvestor@ubmail.com, website: www.unitedbreweries.com

(ಲಕ್ಷ ರೂಪಾಯಿಗಳಲ್ಲಿ)

31 ಮಾರ್ಚ್ 2022ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ವಾರ್ಷಿಕ ಅವಧಿಯ ಎಣಿಕೆಯಿಲ್ಲದ (ಸ್ಟ್ಯಾಂಡ್ ಅಲೋನ್) ಆಡಿಟ್ ಆಗಿರುವ ಫಲಿತಾಂಶಗಳ ತಪಸೀಲು

ವಿವರಗಳು	ತ್ರೈಮಾಸಿಕದ ಮುಕ್ತಾಯ ಅವಧಿ			ವರ್ಷ ಕೊನೆಗೊಂಡ ಅವಧಿ	
	೩೧ ಮಾರ್ಚ್, 2022	೩೧ ಡಿಸೆಂಬರ್, 2021	೩೧ ಮಾರ್ಚ್, 2021	೩೧ ಮಾರ್ಚ್, 2022	೩೧ ಮಾರ್ಚ್, 2021
	ಆಡಿಟ್ ಆಗಿರುವ*	ಆಡಿಟ್ ಆಗಿಲ್ಲದ	ಆಡಿಟ್ ಆಗಿರುವ*	ಆಡಿಟ್ ಆಗಿರುವ	ಆಡಿಟ್ ಆಗಿರುವ
ಆದಾಯ					
(a) ಚಟುವಟಿಕೆಗಳಿಂದ ಆದಾಯ (ಎಕ್ಸೈಸ್ ಸುಂಕದ ನಿವ್ವಳ) (ಟಿಪ್ಪಣಿ 6 ನೋಡಿ)	3,66,240	3,50,992	3,61,693	13,11,741	10,18,340
(b) ಇತರ ಆದಾಯ	1,298	604	1,157	2,966	5,020
ಒಟ್ಟು ಆದಾಯ	**362,850**	**3,51,596**	**3,62,850**	**13,14,707**	**10,23,360**
ವೆಚ್ಚಗಳು					
(a) ಬಳಕೆಯಾದ ಪದಾರ್ಥಗಳ ವೆಚ್ಚ	83,894	73,047	74,222	2,71,394	1,97,256
(b) ಬಿಕರಿಯಲ್ಲಿರುವ ಪದಾರ್ಥಗಳ ಖರೀದಿ ವೆಚ್ಚ	4,847	5,157	2,167	19,582	7,371
© ಉತ್ಪಾದನೆ ಪೂರ್ಕೈದ ಪದಾರ್ಥಗಳು, ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕೆಲಸಗಳು ಮತ್ತು ಬೆಮೆವಾಟಿನಲ್ಲಿ ಇರುವ ಸರಕು ಇವೆಲ್ಲವುಗಳ ಸರಕು ಸಂಗ್ರಹದಲ್ಲಿನ ಬದಲಾವಣೆಗಳು	(1,151)	891	(2,284)	2,289	(995)
(d) ಸರಕುಗಳ ಮಾರಾಟದ ಮೇಲೆ ಎಕ್ಸೈಸ್ ಸುಂಕ	1,95,554	1,92,906	2,07,345	7,28,548	5,94,267
(e) ನೌಕರ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 7 ನೋಡಿ)	12,513	14,670	13,321	51,936	48,229
(f) ಹಣಕಾಸು ವೆಚ್ಚಗಳು	250	369	422	1,478	2,267
(g) ಸವಕಳಿ ಮತ್ತು ಕ್ರಮೇಣ ಸಂದಾಯದ ವೆಚ್ಚಗಳು	5,318	5,294	6,227	21,691	23,185
(h) ಇನ್ನಿತರ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 6 ನೋಡಿ)	44,550	46,964	40,794	1,68,500	1,34,262
ಒಟ್ಟು ವೆಚ್ಚಗಳು	**3,45,775**	**3,39,298**	**3,42,214**	**12,65,418**	**10,05,842**
3. ಅಸಾಧಾರಣ ಏಟುಗಳ ಮತ್ತು ತೆರಿಗೆ ಮೊದಲು ಲಾಭ	**21,763**	**12,298**	**20,636**	**49,289**	**17,518**
4. ಅಸಾಧಾರಣ ಏಟುಗಳ (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)	-	-	(6,222)	-	(722)
5. ತೆರಿಗೆ ಮೊದಲು ಲಾಭ	**21,763**	**12,298**	**14,414**	**49,289**	**16,796**
6. ತೆರಿಗೆ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)					
(a) ಪ್ರಸ್ತುತ ತೆರಿಗೆ	5,151	3,407	5,040	13,159	6,733
(b) ಮುಂಬರುವಲ್ಲಿ ತೆರಿಗೆ ವೆಚ್ಚಗಳು/(credit)	316	(165)	(302)	(371)	(1,222)
ಒಟ್ಟು ತೆರಿಗೆ ವೆಚ್ಚಗಳು	**5,467**	**3,242**	**4,738**	**12,788**	**5,511**
7. ಅವಧಿಯ/ ವರ್ಷದ ಲಾಭ	**16,296**	**9,056**	**9,676**	**36,501**	**11,285**
8. ಇತರ ಸಮಗ್ರ ಆದಾಯ ನಷ್ಟ/ಲಭ್ಯ (OCI)					
ನಂತರದ ಅವಧಿಗಳಲ್ಲಿ ಲಭ್ಯ ಅಥವಾ ನಷ್ಟಕ್ಕೆ ಏಟುಗಳನ್ನು ಮುನರ್ ವರ್ಗೀಕರಿಸುವಂತಿಲ್ಲ					
ವ್ಯಾತ್ಯಾಸಿಸಲಾದ ಲಾಭದುಯೋಜನೆಯಲ್ಲಿ ಮತು ಮಾಪದ ಲಾಭಗಳು (ನಷ್ಟಗಳು)	(122)	(135)	927	80	1,991
ಮೇಲಿನ ಆದಾಯ ತೆರಿಗೆ ಪರಿಣಾಮಗಳು	31	34	(233)	(20)	(501)
ಒಟ್ಟು ಇತರ ಸಮಗ್ರ (ನಷ್ಟ)/ಆದಾಯ ತೆರಿಗೆಗಳು ನಿವ್ವಳ	**(91)**	**(101)**	**694**	**60**	**1,490**
9. ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ ವರ್ಷದ ಅವಧಿಗೆ	**16,205**	**8,955**	**10,370**	**36,561**	**12,775**
10. ಪೈಡ್ ಅಪ್ ಈಕ್ವಿಟಿ ಷೇರು ಕ್ಯಾಪಿಟಲ್ (ಪ್ರತಿ 1 ರೂಪಾಯಿ ಷೇರಿನ ಮುಖ ಬೆಲೆ)	2,644	2,644	2,644	2,644	2,644
11. ಇತರ ಈಕ್ವಿಟಿ	-			3,90,557	3,55,318
12. ಪ್ರತಿ ಷೇರಿನ ಗಳಿಕೆ (ಪ್ರತಿ 1 ರೂಪಾಯಿ ಷೇರಿನ ಸಾಮಾನ್ಯ)**					
(a) ಮೂಲ	6.17	3.42	3.66	13.81	4.27
(b) ಸಾರಾಂಶೀಕರಿಸಿದ	6.17	3.42	3.66	13.81	4.27

** ತ್ರೈಮಾಸಿಕ ವಾರ್ಷಿಕ ಅಲ

ಟಿಪ್ಪಣಿಗಳು:

1. 31 ಮಾರ್ಚ್, 2022ಕ್ಕೆ ಎಣಿಕೆಯಲ್ಲದ ಮುಖ್ಯಾಂಶಗಳಾಗುವ ವರ್ಷಾವಧಿಗಾಗಿ ಇಲ್ಲಿಯವರಗಿನ ವರ್ಷದ ಅವಧಿಯ ಯುನೈಟೆಡ್ ಬ್ರೂವೆರೀಸ್ ಲಿಮಿಟೆಡ್ ("ಕಂಪನಿಯ") ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಪಲಿತಾಂಶಗಳು ಲೆಕ್ಕಪರಿಶೋಧನಾ ಸಮಿತಿಯಿಂದ ಪರಿಶೀಲಿಸಲ್ಪಟ್ಟಿದೆ ಮತ್ತು ಕ್ರಮವಾಗಿ ಎಪ್ರಿಲ್ 25, 2022 ರಂದು ಮತ್ತು ಎಪ್ರಿಲ್ 26, 2022 ರಂದು ನಡೆದ ತನ್ನ ಸಭೆಗಳಲ್ಲಿ ನಿರ್ದೇಶಕರ ಮಂಡಳಿಯಿಂದ ಅನುಮೋದಿಸಲ್ಪಟ್ಟಿದೆ
2. 2013ರ ಕಂಪನಿಗಳ ಕಾಯ್ದೆ ಆಡಿಯಿಲ್ಲಿ ನಿಗದಿಪಡಿಸಿದ ಹಾಗೂ ಅದರಡಿಯ ಪ್ರಮುಖ ನಿಯಮಗಳೊಂದಿಗೆ ಓದಿಕೊಳ್ಳುವ ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ನಿಯತಿಗಳಲ್ಲಿ 33, "ಮಧ್ಯಂತರ ಹಣಕಾಸು ವರದಿ" ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಸೆಕ್ಷನ್ 133ರ ಅಡಿಯಿಲ್ಲಿ ಕಂಪನಿ ನಿಯಮ 3 ರೊಂದಿಗೆ ಓದಿ ಸೂಚಿಸಲಾಗಿದ್ದು ವಿಧಿವತ ಮಾನ್ಯತೆ ಮತ್ತು ಮಾಪಕ ತತ್ವಗಳ ಮತ್ತು SEBI ನಿಬಂಧನೆಗಳು, 2015 (Listing Obligation and Disclosure Requirements) ಅನ್ವಯಿಸು ಎಣಿಕೆಯಲ್ಲದ ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳನ್ನು ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ.
3. ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ಮಾನಕಗಳು 108 ರ (IND AS 108) ರ ಅನ್ವಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗವನ್ನು ವ್ಯವಹಾರ ಚಟುವಟಿಕೆಗಳಲ್ಲಿ ತೊಡಗುವ ಕಂಪನಿಯ ಅಂಗವಾಗಿದೆ. ಅದರ ಕಾರ್ಯನಿರ್ವಹಣಾ ಫಲಿತಾಂಶಗಳನ್ನು ಈ ಅಂಗಕ್ಕೆ ಹಿತಿಸಬೇಕಾದ ಸಂಪನ್ಮೂಲಗಳ ಬಗ್ಗೆ ನಿರ್ಣಯಗಳನ್ನು ಕೈಗೊಳ್ಳಲು ಕಂಪನಿಯ ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ನಿರ್ಣಯಗಾರರಿಂದ ನಿರಂತರವಾಗಿ ಪರಿಶೀಲಿಸಲಾಗುತ್ತದೆ ಮತ್ತು ಅದರ ಕಾರ್ಯನಿರ್ವಹಣೆಯನ್ನು 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, ವಿಲೀನ ಮತ್ತು ಮಾರಾಟವನ್ನು ಒಳಗೊಳ್ಳುತ್ತದೆ.
   b) ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳು: ಈ ಅಂಗವು ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳ ತಯಾರಿಕೆ, ವಿಲೀನ ಮತ್ತು ಮಾರಾಟವನ್ನು ಒಳಗೊಳ್ಳುತ್ತದೆ.

   ವ್ಯವಹಾರದ ಋತುಮಾನಾತ್ಮವನ್ನು ಪರಿಗಣಿಸಿದಾಗ, ಈ ಮೇಲ್ಕಾಣಿಸಿದ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಗಳಿಗೆ ವರಮಾನ ಮತ್ತು ಲಾಭಗಳನ್ನು ಸಮಾನಾಗಿ ಗಳಿಸಲಾಗಿಲ್ಲ. ಕಂಪನಿಯ ಮುಖ್ಯ ನಿರ್ಣಯಗಾರರು ಪ್ರತಿಯೊಂದೂ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಕ್ಕಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಆಸ್ತಿಗಳು ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳನ್ನು ಪರಿಶೀಲಿಸುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಒಟ್ಟು ಆಸ್ತಿಗಳು ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಂಗ ಪ್ರಕಟಣೆಗಳನ್ನು ಒದಗಿಸಲಾಗಿಲ್ಲ.
4. ಕಂಪನಿಯು ಸಿಸಿಎನಿಂದ ಸ್ಪರ್ಧಾತ್ಮಕತೆ ಕಾಯ್ದೆ ಸೆಕ್ಷನ್ 27ರ ಅಡಿಯಲ್ಲಿ 2021 ಸೆಪ್ಟಂಬರ್ 24ನೇ ದಿನಾಂಕ ನಮೂದಿಸಿ ಆದೇಶವೊಂದನ್ನು ಸ್ವೀಕರಿಸಿದೆ (ಆದೇಶ). ಆದರಲ್ಲಿ ಕಂಪನಿ ಹಾಗೂ ಕಂಪನಿಯ ಕೆಲವು ಎಕ್ಸಿಕ್ಯೂಟಿವ್‌ಗಳು (ಒಂದಿನ ಎಕ್ಸಿಕ್ಯೂಟಿವ್‌ಗಳು ನೇರ) ಸ್ಪರ್ಧಾತ್ಮಕತೆ ಕಾಯ್ದೆ–2002ರ ಸೆಕ್ಷನ 3ರ ನಿಬಂಧನೆಗಳನ್ನು ಉಲ್ಲಂಘಿಸಿರುವುದಾಗಿ ಸಿಸಿಎ ತೀರ್ಮಾನಿಸಿದೆ. ಕಂಪನಿಗೆ ಸಿಸಿಎ 75.183 ಲಕ್ಷ ರೂಗಳ ದಂಡವನ್ನು ವಿಧಿಸಿದೆ. 2021 ಡಿಸೆಂಬರ್ 8 ರಂದು ಕಂಪನಿಯು ಮೇಲೆ ತಿಳಿಸಲಾದ ಸಿಸಿಎ ಆದೇಶದ ವಿರುದ್ಧ 'ರಾಷ್ಟ್ರೀಯ' ಕಂಪನಿ ಕಾನೂನು ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರದ (ಎನ್‌ಸಿಎಲ್‌ಎಟಿ) ಮುಂದೆ ಮೇಲ್ಮನವಿ ಸಲ್ಲಿಸಿದೆ. ಎನ್‌ಸಿಎಲ್‌ಎಟಿ ತನ್ನ 2021 ಡಿಸೆಂಬರ್ 22 ರಂದು ಆದೇಶದಲ್ಲಿ ಮೇಲ್ಕಾಣಿಸಿದ ವಿಚಾರಗಳ ಪರಿಗಣನೆಯಲ್ಲಿ ಸಿಸಿಎ ಆದೇಶಕ್ಕೆ ಕಂಪನಿಯಿಂದ ದಂಡ ಮೊತ್ತದ ಶೇ.10ರಷ್ಟು ತೇಡಾಣಿಯ ಪಠಕ್ಕಿನ ಮೇರೆಗೆ ಡಿಪಾಯಿಟ್ ನೀಡಿದೆ. ಅದರಂತೆ ಕಂಪನಿಯು 7,518 ಲಕ್ಷ ರೂಗಳನ್ನು ಎನ್‌ಸಿಎಲ್‌ಎಟಿ ರಿಜಿಸ್ಟ್ರಾರ್ ಬಳಿ ತೇಡಾಣಿ ಮಾಡಿರುತ್ತದೆ.

   ಬಾಹ್ಯ ಕಾನೂನು ಪರಿಣತರ ಸಲಹೆಯ ಮೇರೆಗೆ ಕಂಪನಿಯು ಸಿಸಿಎ ಮತ್ತು ಅದರ ಮಹಾನಿರ್ದೇಶಕರು ತನ್ನ ಪ್ರತಿಪಾದನೆಗಳ ಎಲ್ಲಾ ಆಯಾಮಗಳನ್ನು ಪರಿಗಣಿಸಿದ್ದು ಅದರಲ್ಲೂ ಭಾರತದಲ್ಲಿ ಬೀರ್ ತಯಾರಿಕೆ, ವಿತರಣೆ ಮತ್ತು ಮಾರಾಟದ ನಿರ್ವಹಣೆಗೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಾವಳಿಗಳ (ಮೊದಲಿನಂತೆ ಸೇರಿ

KANNADA PRABHA 28/04/2022

ಯುನೈಟೆಡ್ ಬ್ರೂವೆರೀಸ್ ಲಿಮಿಟೆಡ್

ರಿಜಿಸ್ಟರ್ಡ್ ಕಛೇರಿ: 24, 'ಯುಬಿ ಟವರ್', ಯುಬಿ ಸಿಟಿ, ವಿಟ್ಟಲ್ ಮಲ್ಯ ರಸ್ತೆ, ಬೆಂಗಳೂರು – 560 001.
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(ಲಕ್ಷ ರೂಪಾಯಿಗಳಲ್ಲಿ)

31 ಮಾರ್ಚ್ 2022ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ವಾರ್ಷಿಕ ಅವಧಿಯ ಕ್ರೋಡೀಕರಿಸಿದ ಆಡಿಟ್ ಆಗಿರುವ ಫಲಿತಾಂಶಗಳ ತಪಶೀಲು

ವಿವರಗಳು	ತ್ರೈಮಾಸಿಕದ ಮುಕ್ತಾಯ ಅವಧಿ			ವರ್ಷ ಕೊನೆಗೊಂಡ ಅವಧಿ	
	31 ಮಾರ್ಚ್, 2022	31 ಡಿಸೆಂಬರ್, 2021	31 ಮಾರ್ಚ್, 2022	31 ಮಾರ್ಚ್, 2022	31 ಮಾರ್ಚ್, 2021
	ಆಡಿಟ್ ಆಗಿರುವ*	ಆಡಿಟ್ ಆಗಿಲ್ಲದ	ಆಡಿಟ್ ಆಗಿರುವ#	ಆಡಿಟ್ ಆಗಿರುವ	ಆಡಿಟ್ ಆಗಿರುವ
ಆದಾಯ					
(a) ಚಟುವಟಿಕೆಗಳಿಂದ ಆದಾಯ (ಎಕ್ಸೈಸ್ ಸುಂಕದ ನಿವ್ವಳ) (ಟಿಪ್ಪಣಿ 7 ನೋಡಿ)	3,66,471	3,51,185	3,61,809	13,12,392	10,18,576
(b) ಇತರ ಆದಾಯ	1,305	613	1,166	2,979	5,025
ಒಟ್ಟು ಆದಾಯ	**3,67,776**	**3,51,798**	**3,62,975**	**13,15,371**	**10,23,601**
ವೆಚ್ಚಗಳು					
(a) ಬಳಕೆಯಾದ ಪದಾರ್ಥಗಳ ವೆಚ್ಚ	83,661	72,877	73,941	2,70,729	1,96,516
(b) ಮಾರಿಯಲ್ಲಿರುವ ಪದಾರ್ಥಗಳ ಖರೀದಿ ವೆಚ್ಚ	4,847	5,157	2,167	19,582	7,371
© ಉತ್ಪಾದನೆ ಪೂರ್ಣಗೊಂಡ ಪದಾರ್ಥಗಳು, ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕೆಲಸಗಳು ಮತ್ತು ವಹಿವಾಟಿನಲ್ಲಿ ಇರುವ ಸರಕು ಇವೆಲ್ಲವುಗಳ ಸರಕು ಸಂಗ್ರಹದಲ್ಲಿನ ಬದಲಾವಣೆಗಳು	(1,139)	877	(2,279)	2,301	(950)
(d) ಸರಕುಗಳ ಮಾರಾಟದ ಮೇಲೆ ಎಕ್ಸೈಸ್ ಸುಂ	1,95,554	1,92,906	2,07,345	7,28,548	5,94,267
(e) ನೌಕರರ ಲೈಮಭಾವ್ಯವನ್ನಿ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 7 ನೋಡಿ)	12,619	14,766	13,431	52,312	48,549
(f) ಹಣಕಾಸು ವೆಚ್ಚಗಳು	250	369	422	1,478	2,267
(g) ಸವಕಳಿ ಮತ್ತು ಕ್ರಮೇಣ ಸಂದಾಯದ ವೆಚ್ಚಗಳು	5,324	5,303	6,231	21,719	23,201
(h) ಇನ್ನಿತರ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 6 ನೋಡಿ)	44,782	47,185	40,974	1,69,258	1,34,717
ಒಟ್ಟು ವೆಚ್ಚಗಳು	**3,45,898**	**3,39,440**	**3,42,232**	**12,65,927**	**10,05,938**
3. ಅಸಾಧಾರಣ ಏಟುಗಳ ಮತ್ತು ತೆರಿಗೆ ಮೊದಲು ಲಾಭ	**21,878**	**12,358**	**20,743**	**49,444**	**17,663**
4. ಅಸಾಧಾರಣ ಏಟುಗಳ (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)	-	-	(6,222)	-	(722)
5. ತೆರಿಗೆ ಮೊದಲು ಲಾಭ	**21,878**	**12,358**	**14,521**	**49,444**	**16,941**
6. ತೆರಿಗೆ ವೆಚ್ಚಗಳು (ಟಿಪ್ಪಣಿ 8 ನೋಡಿ)					
(a) ಪ್ರಸ್ತುತ ತೆರಿಗೆ	5,181	3,420	5,072	13,203	6,779
(b) ಮುಂಗಡಪಡ್ತಿ ತೆರಿಗೆ ವೆಚ್ಚಗಳು/(ಕ್ರೆಡಿಟ್)	319	(164)	(304)	(367)	(1,221)
ಒಟ್ಟು ತೆರಿಗೆ ವೆಚ್ಚಗಳು	**5,500**	**3,256**	**4,768**	**12,836**	**5,558**
7. ಅವಧಿಯ/ ವರ್ಷದ ಲಾಭ	**16,378**	**9,102**	**9,753**	**36,608**	**11,383**
8. ಇತರ ಸಮಗ್ರ (ನಷ್ಟ)/ಆದಾಯ					
ನಂತರದ ಅವಧಿಗಳಲ್ಲಿ ಲಾಭ ಅಥವಾ ನಷ್ಟಕ್ಕೆ ಏಟುಗಳನ್ನು ಮರುರ್ ವರ್ಗೀಕರಿಸುವಂತಿಲ್ಲ					
ವ್ಯಾಕ್ಯಾನಿಸಲಾದ ಲಾಭದಯೋಜನೆಯಲ್ಲಿ ಮರು ಮಾಪನ ಲಾಭಗಳು (ನಷ್ಟಗಳು)	(122)	(135)	927	80	(1,991)
ಮೇಲಿನ ಆದಾಯ ತೆರಿಗೆ ಪರಿಣಾಮಗಳು	31	34	(233)	(20)	(501)
ಒಟ್ಟು ಇತರ ಸಮಗ್ರ ಆದಾಯ/(ನಷ್ಟ), ತೆರಿಗೆಗಳ ನಿವ್ವಳ	**(91)**	**(101)**	**694**	**60**	**1,490**
9. ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ	**16,287**	**9,001**	**10,447**	**36,668**	**12,873**
10. ವರ್ಷದ (ನಷ್ಟ)/ಲಾಭ ವರ್ಷಕ್ಕೆ ಕಾರಣವಾಗಿದೆ					
ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯ ಈಕ್ವಿಟಿ ಷೇರ್ ಹೊರುದಾರರು	16,340	9,079	9,714	36,546	11,322
ನಿಯಂತ್ರಿಸದ ಬಡ್ಡಿ	38	23	39	62	61
	16,378	**9,102**	**9,753**	**36,608**	**11,383**
11. ಇತರ ಸಮಗ್ರ (ನಷ್ಟ)/ಆದಾಯ/ವರ್ಷಕ್ಕೆ ಕಾರಣವಾಗಿದೆ.					
ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯ ಈಕ್ವಿಟಿ ಷೇರ್ ಹೊರುದಾರರು	(91)	(101)	694	60	1,490
ನಿಯಂತ್ರಿಸದ ಬಡ್ಡಿ	-	-	-	-	-
	(91)	**(101)**	**694**	**60**	**1,490**
12. ಅವಧಿಯ ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ/ವರ್ಷಕ್ಕೆ ಕಾರಣವಾಗಿದೆ.					
ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯ ಈಕ್ವಿಟಿ ಷೇರ್ ಹೊರುದಾರರು	16,249	8,978	10,408	36,606	12,812
ನಿಯಂತ್ರಿಸದ ಬಡ್ಡಿ	38	23	39	62	61
	16,287	**9,001**	**10,447**	**36,668**	**12,873**
13. ಪೈಡ್ ಅಪ್ ಈಕ್ವಿಟಿ ಷೇರು ಕ್ಯಾಪಿಟಲ್ (ಪ್ರತಿ 1 ರೂಪಾಯಿ ಷೇರಿನ ಮುಖ ಬೆಲೆ)	2,644	2,644	2,644	2,644	2,644
14. ಇತರ ಈಕ್ವಿಟಿ				3,90,868	3,55,584
15. ಪ್ರತಿ ಷೇರಿನ ಗಳಿಕೆ (ಪ್ರತಿ 1 ರೂಪಾಯಿ ಷೇರಿನ ಸಾಮಾನ್ಯ)**					
(a) ಮೂಲ	6.18	3.43	3.67	13.82	4.28
(b) ಸಾರಗುಂದಿಸಿದು	6.18	3.43	3.67	13.82	4.28

** ತ್ರೈಮಾಸಿಕ ವಾರ್ಷಿಕ ಅಲ

ಟಿಪ್ಪಣಿ:

1. 31 ಮಾರ್ಚ್, 2022ಕ್ಕೆ ಕ್ರೋಡೀಕರಿಸಿದ ಮುಕ್ತಾಯವಾಗುವ ವರ್ಷಾವಧಿಗಾಗಿ ಇಲ್ಲಿಯವರೆಗಿನ ವರ್ಷದ ಅವಧಿಯ ಯುನೈಟೆಡ್ ಬ್ರುವರೀಸ್ ಲಿಮಿಟೆಡ್ ("ದಿ ಗ್ರೂಪ್") ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳು ಲೆಕ್ಕಪರಿಶೋದನಾ ಸಮಿತಿಯಿಂದ ಪರಿಶೀಲಿಸಲ್ಪಟ್ಟವೆ ಮತ್ತು ಕ್ರಮವಾಗಿ ಎಪ್ರಿಲ್ 25, 2022 ಮತ್ತು ಎಪ್ರಿಲ್ 26, 2022 ರಂದು ಜರುಗಿದ ತನ್ನ ಸಭೆಗಳಲ್ಲಿ ನಿರ್ದೇಶಕರ ಮಂಡಳಿಯಿಂದ ಅನುಮೋದಿಸಲ್ಪಟ್ಟವೆ. ಕ್ರೋಡೀಕೃತ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳು ಕಂಗಾಪ್ತಿವರ್ ಆಕ್ಟ್ ಬೆಂಗಾಲ್ ಮರ್ಕಾಂಟೈಲ್ ಲೈಮಿಟೆಡ್ ಸಂಬಂಧಿಸಿದಂತೆ ನಿವ್ವಳ ಲಾಭ ಪಪ್ಪಿಡ ಹಿಡುವಳಿ ಕಂಪನಿಗಳ ಪಾಲನ್ನು ಒಳಗೊಂಡಿವೆ. ಇದು ಸೆಬಿಯ ವಿವ್ವಾಲಯ ಮತ್ತು ಪ್ರಾಧಿಕಾರದ (ಎಸ್‌ಎಒಇಬಿ) ಮುಂದೆ ಮೇಲ್ಮನವಿ ಸಲ್ಲಿಸಿದೆ. ಎಸ್‌ಎಒಇಬಿ ತನ್ನ 2021 ಡಿಸೆಂಬರ್ 22 ರಂದು ಆದೇಶದಲ್ಲಿ ಮೇಲ್ಮನವಿ ಏಜಾರಣೆ ಬಾಕಿಯಿರುವಾಗ ಸಿಸಿಎ ವಿಧಿಸಿದ್ದ ದಂಡ ಮೊಲಲಿ ಸೆಂದಂತೆ ಸಿಸಿಎ ಆದೇಶಕ್ಕೆ ಕಂಪನಿಯಂದ ದಂಡ ಮೊತ್ತದ ಶೇ.10ರಷ್ಟು ಠೇವಣಿಯ ಪಾವತಿ ತಡೆಯಾಜ್ಞೆ ನೀಡಿದೆ. ಆದರಂತೆ ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯ 7,518 ಲಕ್ಷ ರೂಗಳನ್ನು ಎಸ್‌ಎಒಇಬಿ ಎಜ್ಸ್ಕ್ರೊ ಖಾ ಠೇವಣಿ ಮಾಡಿರುತ್ತದೆ.

   ಬಾಪ್ಪ ಕಾಂಗ್ರೂ ಪರಿಣತರ ಗುಂಪಿಯ ಮೇರೆಗೆ ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಸಿಸಿಎ ಮತ್ತು ಅದರ ಮಾಜಾರ್ಪೀಕರಿಯು ತನ್ನ ಪ್ರತಿವಾದಗಳಿಗೆ ಎಲ್ಲ ಅಯಾಮಗಳನ್ನು ಪರಿಗಣಿಸಿವೆ ಅದರಲ್ಲೂ ಭಾರತದಲ್ಲಿ ಬೀರ್ ತಯಾರಿಕೆ, ವಿತರಣೆ ಮತ್ತು ಮಾರಾಟದ ನಿರ್ಬಂಧಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಾವಳಿಗಳ ಪೂರ್ವಾಪರವನ್ನು ಪರಿಗಣಿಸಲಾಗಿದೆಯೆಂದು ಭಾವಿಸಿದೆ. ಅಷ್ಟು ಕಾನೂನು ಪರಿಣತರ ಸಲಹೆಯ ಮೇರೆಗೆ ಮಾರಾಟರ್ಪೀಕರು ಮತ್ತು ಸಿಸಿಎ ಕಂಪನಿಯ ಮಾಂಬಿಟ್ಟಿದ್ದ ಎಲ್ಲ ಅಂಶಗಳನ್ನು ಅದರಲ್ಲಿಯೂ ಭಾರತ ದೇಶದಲ್ಲಿ ಬೀರ್ ಉತ್ಪಾದನೆ, ವಿತರಣೆ ಹಾಗೂ ಮಾರಾಟಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಾವಳಿಗಳ ಪೂರ್ವಾಪರವನ್ನು ಪರಿಗಣಿಸಿದ ನಂತರ ಕಂಪನಿಯು ಒಂದು ಮೇಳೆ ತೆರೆಯಿಸಿದ ಬರಬಹುದಾದ ದಂಡಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಅಂತಿಮ ಹೊಣೆಗಾರಿಕೆಯನ್ನು ಅಂದಾಜು ಮಾಡಿದ್ದು ಸ್ಥಿರಯಿಲ್ಲಿ. ಅದ್ದರಿಂದ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಮನ್ಸ್‌ಗಳಲ್ಲಿ ಐಟಿ ಎಂ– 37ರ ಪ್ರಕಾರ ಈ ಬಗ್ಗೆ ಯಾವುದೇ ಪ್ರಾಮುಖ್ಯವನ್ನು ದಾಖಲಿಸಲಾಗಿಲ್ಲ ಮತ್ತು ಅದನ್ನು ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆ ಮತ್ತು ಸಂಭವನೀಯ ಆಸ್ತಿಗಳ ಅಡಿಯಲ್ಲಿ ಅಳತೆಯಂತೆ ಬಹಿರಂಗಪಡಿಸಲಾಗಿದೆ.

2. 2013ರ ಕಂಪನಿಗಳ ಕಾಯ್ದೆ ಅಡಿಯಲ್ಲಿ ನಗದಿಪಡಿಸಿದ ಹಾಗೂ ಅದರಡಿಯ ಪ್ರಸ್ತುತ ನಿಯಮಗಳೊಂದಿಗೆ ಓದಿಕೊಳ್ಳುವ ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ನೀತಿಗಳಲ್ಲಿ 33, "ಮಧ್ಯಂತರ ಹಣಕಾಸು ವರದಿ" ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಸೆಕ್ಷನ್ 133ರ ಅಡಿಯಲ್ಲಿ ಕಂಪನಿ ನಿಯಮ 3 ರೊಂದಿಗೆ ಓದಿ ಸೂಚಿಸಲಾಗಿರುವ ವಿಧಿಗಳ ಮಾನ್ಯತೆ ಮತ್ತು ಮಾಪಕ ತತ್ವಗಳ ಮತ್ತು SEBI ನಿಬಂಧನೆಗಳು, 2015 (Listing Obligation and Disclosure Requirements) ಅನ್ವಯಿಸಿ, ಕ್ರೋಡೀಕರಿಸಿದ ಸ್ವತಂತ್ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳನ್ನು ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ.

3. ಭಾರತೀಯ ಲೆಕ್ಕಪತ್ರ ಮಾನಕಗಳು 108 ರ (INDAS 108) ರ ಅನ್ವಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗವು ವ್ಯವಹಾರ ಚಟುವಟಿಕೆಗಳಲ್ಲಿ ತೊಡಗಿರುವ ಕಂಪನಿಯ ಅಂಗವಾಗಿದೆ. ಅದರ ಕಾರ್ಯನಿರ್ವಹಣಾ ಫಲಿತಾಂಶಗಳನ್ನು ಈ ಅಂಗಕ್ಕೆ ವಿತರಿಸಬಹುದಾದ ಸಂಪನ್ಮೂಲಗಳ ಬಗ್ಗೆ ನಿರ್ಣಯಿಸುವಲ್ಲಿ ಕಂಪನಿಯ ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಹಣಾ ನಿರ್ಣಯಾಧಿಕಾರಿಯು ನಿರಂತರವಾಗಿ ಪರಿಶೀಲಿಸಲಾಗುತ್ತದೆ ಮತ್ತು ಅದರ ಕಾರ್ಯನಿರ್ವಹಣೆಯ ಆಧಾರದ ಮೇಲೆ ಅಂಗಕ್ಕೆ ಸಂಪನ್ಮೂಲಗಳನ್ನು ನಿರ್ಧಾರಣೆ ಮಾಡಲಾಗುತ್ತದೆ. ಅದಕ್ಕಾಗಿ ಪ್ರತ್ಯೇಕವಾದ ಹಣಕಾಸು ಮಾಹಿತಿಯು ಲಭ್ಯವಿರುತ್ತದೆ. ಅದರನ್ವಯ, ಕಂಪನಿಯ ತತ್ಸ್ಕಾರ್ಯನಿರ್ವಹಣಾ ಅಂಗಗಳನ್ನು ಈ ಕೆಳಗಿನಿಂತೆ ಗುರುತಿಸಿದೆ:

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

   b) ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳು: ಈ ಅಂಗವು ಆಲ್ಕೋಹಾಲೇತರ ಪಾನೀಯಗಳ ತಯಾರಿಕೆ, ವಿತರಿಸಿ ಮತ್ತು ಮಾರಾಟವನ್ನು ಒಳಗೊಳ್ಳುತ್ತದೆ.

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

4. ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿ ಸಿಸಿಎನಿಂದ ಸ್ಪರ್ಧಾತ್ಮಕತೆ ಕಾಯ್ದೆ ಸೆಕ್ಷನ್ 27ರ ಅಡಿಯಲ್ಲಿ 2021 ಸೆಪ್ಟಂಬರ್ 24ನೇ ದಿನಾಂಕ ನಮೂದಿತ ಆದೇಶವೊಂದನ್ನು ಸ್ವೀಕರಿಸಿದೆ (ಆದೇಶ). ಆದರಲ್ಲಿ ಕಂಪನಿ ಹಾಗೂ ದಿ ಹೋಲ್ಡಿಂಗ್‌ಕಂಪನಿಯ ಕೆಲವು ಎಕ್ಸ್‌ಟಿಟೀವ್‌ಗಳು (ಮಂದಿನ ಎಕ್ಸ್‌ಟಿಟೀವ್‌ಗಳು ಸೇರಿ) ಸ್ಪರ್ಧಾತ್ಮಕತೆ ಕಾಯ್ದೆ–2002ರ ಸೆಕ್ಷನ್ 3ರ ನಿಬಂಧನೆಗಳನ್ನು ಉಲ್ಲಂಘಿಸಿರುವುದಾಗಿ ಸಿಸಿಎ ತೀರ್ಮಾನಿಸಿದೆ. ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಗೆ ಸಿಸಿಎ 75,183 ಲಕ್ಷ ರೂಗಳ ದಂಡವನ್ನು ವಿಧಿಸಿದೆ. 2021 ಡಿಸೆಂಬರ್ 8 ರಂದು ಕಂಪನಿಯು ಮೇಲೆ ತಿಳಿಸಲಾದ ಸಿಸಿಎ ಆದೇಶದ ವಿರುದ್ಧ 'ಕಾಮ್ಪೀಟ್ ಕಂಪನಿ ಕಾನೂನು ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರ'ದ (ಎಸ್‌ಎಒಎಟಿ) ಮುಂದೆ ಮೇಲ್ಮನವಿ ಸಲ್ಲಿಸಿದೆ. ಎಸ್‌ಎಒಎಟಿ ತನ್ನ 2021 ಡಿಸೆಂಬರ್ 22 ರಂದು ಆದೇಶದಲ್ಲಿ ಮೇಲ್ಮನವಿ ಏಜಾರಣೆ ಬಾಕಿಯಿರುವಾಗ ಸಿಸಿಎ ವಿಧಿಸಿದ್ದ ದಂಡ ಮೊಲಲಿ ಸೆಂದಂತೆ ಸಿಸಿಎ ಆದೇಶಕ್ಕೆ ಕಂಪನಿಯಂದ ದಂಡ ಮೊತ್ತದ ಶೇ.10ರಷ್ಟು ಠೇವಣಿಯ ಪಾವತಿ ತಡೆಯಾಜ್ಞೆ ನೀಡಿದೆ. ಆದರಂತೆ ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯ 7,518 ಲಕ್ಷ ರೂಗಳನ್ನು ಎಸ್‌ಎಒಎಟಿ ಎಜ್ಸ್ಕ್ರೊ ಖಾ ಠೇವಣಿ ಮಾಡಿರುತ್ತದೆ.

   ಬಾಪ್ಪ ಕಾಂಗ್ರೂ ಪರಿಣತರ ಗುಂಪಿಯ ಮೇರೆಗೆ ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಸಿಸಿಎ ಮತ್ತು ಅದರ ಮಾಜಾರ್ಪೀಕರಿಯು ತನ್ನ ಪ್ರತಿವಾದಗಳಿಗೆ ಎಲ್ಲ ಅಯಾಮಗಳನ್ನು ಪರಿಗಣಿಸಿವೆ ಅದರಲ್ಲೂ ಭಾರತದಲ್ಲಿ ಬೀರ್ ತಯಾರಿಕೆ, ವಿತರಣೆ ಮತ್ತು ಮಾರಾಟದ ನಿರ್ಬಂಧಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಾವಳಿಗಳ ಪೂರ್ವಾಪರವನ್ನು ಪರಿಗಣಿಸಲಾಗಿದೆಯೆಂದು ಭಾವಿಸಿದೆ. ಅಷ್ಟು ಕಾನೂನು ಪರಿಣತರ ಸಲಹೆಯ ಮೇರೆಗೆ ಮಾರಾರ್ಪೀಕರು ಮತ್ತು ಸಿಸಿಎ ಕಂಪನಿಯ ಮಾಂಬಿಟ್ಟಿದ್ದ ಎಲ್ಲ ಅಂಶಗಳನ್ನು ಅದರಲ್ಲಿಯೂ ಭಾರತ ದೇಶದಲ್ಲಿ ಬೀರ್ ಉತ್ಪಾದನೆ, ವಿತರಣೆ ಹಾಗೂ ಮಾರಾಟಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಾವಳಿಗಳ ಪೂರ್ವಾಪರವನ್ನು ಪರಿಗಣಿಸಿದ ನಂತರ ಕಂಪನಿಯು ಒಂದು ಮೇಳೆ ತೆರೆಯಿಸಿದ ಬರಬಹುದಾದ ದಂಡಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಅಂತಿಮ ಹೊಣೆಗಾರಿಕೆಯನ್ನು ಅಂದಾಜು ಮಾಡಿದ್ದು ಸ್ಥಿರಯಿಲ್ಲಿ. ಅದ್ದರಿಂದ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಮನ್ಸ್‌ಗಳಲ್ಲಿ ಐಟಿ ಎಂ– 37ರ ಪ್ರಕಾರ ಈ ಬಗ್ಗೆ ಯಾವುದೇ ಪ್ರಾಮುಖ್ಯವನ್ನು ದಾಖಲಿಸಲಾಗಿಲ್ಲ ಮತ್ತು ಅದನ್ನು ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆ ಮತ್ತು ಸಂಭವನೀಯ ಆಸ್ತಿಗಳ ಅಡಿಯಲ್ಲಿ ಅಳತೆಯಂತೆ ಬಹಿರಂಗಪಡಿಸಲಾಗಿದೆ.

5. ಬಿಹಾರ ಸರ್ಕಾರವು ('ಸರ್ಕಾರ') 5ನೇ ಎಪ್ರಿಲ್ 2016ರ ತನ್ನ ಆದೇಶದ ಅನ್ವಯ ಪ್ರಕ್ಟಣೆ ಜಾರಿಯಾಗುವಂತೆ ಬಿಹಾರ ರಾಜ್ಯದಲ್ಲಿ ವಿದೇಶೀ ಮದ್ಯದ ವ್ಯಾಪಾರ ಹಾಗೂ ಒಳಕೆಯ ಮೇಲೆ ನಿಷೇಧ ಹೇರಿದೆ. ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಇದಕ್ಕೆ ಪೂರಕವಾಗಿ ಭಿನ್ನ ಅಭಿಪ್ರಾಯಗಳನ್ನು ಹೊಂದಿರುವ ಯಾವುದೇ ನಷ್ಟಗಳಿಗಾಗಿ ಸರಿಹಾರಗಳನ್ನು ಹಾಗೂ ನಷ್ಟಪರಿಹಾರವನ್ನು ಕೋರಿ ಹೊಟ್ಟಾ 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 ವಿಧಿಸಿದೆ. ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಬಿಹಾರದಲ್ಲಿ ಬೀರ್ ಉತ್ಪಾದನೆಯನ್ನು ಸ್ಥಗಿತಗೊಳಿಸಿದೆ. ಸರ್ಕಾರವು ಅಸ್ತಿತ್ವದಲ್ಲಿರುವ ಬ್ರೆವರಿ ಲೈಸನ್ಸ್‌ಗಳನ್ನು 2017–18ನೇ ಹಣಕಾಸು ವರ್ಷದಿಂದ ನವೀಕರಿಸದಿರಲು ನಿರ್ಧರಿಸಿದೆ. ಈ ಪ್ರಕರಣವು ಮಾನ್ಯ ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ಅಂತಿಮ ತೀರ್ಮಾನಕ್ಕಾಗಿ ಇರುತ್ತದೆ.

   2018–19ನೇ ಸಾಲಿನ ಹಣಕಾಸು ವರ್ಷದಲ್ಲಿ ಸ್ವತ್ತುಗಳನ್ನು ಚಾಲ್ತಿ ಸ್ಥಿತಿಯಲ್ಲಿ ನಿರ್ವಹಿಸಲು ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಬಿಹಾರದಲ್ಲಿ ಲಭ್ಯವಿರುವಂತಹ ಅತ್ಯಾವಶ್ಯಕ ಸದ್ಭಾವನೆ, ಸ್ವತ್ತು, ಕಾರ್ಯಾಗಳಿ ಮತ್ತು ಉಪಕರಣಗಳನ್ನು ಬಳಸಿಕೊಂಡು ಮದ್ಯೇತರ ಪಾನೀಯಗಳನ್ನು ಉತ್ಪಾದಿಸಲು ಆರಂಭಿಸಿತು. ದಿ ಹೋಲ್ಡಿಂಗ್ ಕಂಪನಿಯು ಬಿಹಾರದಲ್ಲಿನ ಸ್ವತ್ತು, ಕಾರ್ಯಾಗಳಿ ಮತ್ತು ಉಪಕರಣಗಳಿಗೆ ಬಗ್ಗೆ ಒಬೆಯ ಪ್ರಮುಖಅಂಶವಾದ ನಡೆಸಿದ್ದು ಈ ಸ್ವತ್ತು, ಕಾರ್ಯಾಗಳಿ ಮತ್ತು ಉಪಕರಣಗಳ ಸಮಾವೇಶದಿಂದ ಮುಂದಿನ ಮೂರು ವರ್ಷಗಳಲ್ಲಿನ ಬಾಡಿಗೆ ಮೌಲ್ಯಮಾಪನ ಮಾಡಲಾಗಿದೆ. ಮುಂದಿನ ಮೂರು ವರ್ಷಗಳಲ್ಲಿನ ಬಾಡಿಗೆ ಮೌಲ್ಯಮಾಪನವನ್ನು ಪರಿಗಣಿಸಿದಾಗ ಈ ಸ್ವತ್ತುಗಳ ಬಳಕೆ ಯೋಜನೆಯ ಬದಲಾವಣೆಯಿಂದಾಗಿ ಸ್ವತ್ತುಗಳ ಮೌಲ್ಯದಲ್ಲಿನ ಏಕ್ಯತಾ ಕೊರತೆಯನ್ನು ಗುರುತಿಸಲಾಗಿದೆ. ಬಿಹಾರದಲ್ಲಿನ ಸ್ವತ್ತು, ಕಾರ್ಯಾಗಳಿ ಮತ್ತು ಉಪಕರಣಗಳ ಚಲಾವಣೆ ಮೌಲ್ಯವನ್ನು (ಸವಕಳಿ ಕಳೆದು) ಒಟ್ಟು 10,031 ಲಕ್ಷ ರೂಗಳೆಂದು ನಿರ್ಧಾರಿಸಲಾಗಿದ್ದು ವಾರ್ಷಿಕ ಸವಕಳಿ ಅಂದಾಜನ್ನೊಳಗೊಂಡಂತೆ ಮತ್ತಾವುದೇ ಹೆಚ್ಚುವರಿ ಸವಕಳಿ ಅಥವಾ ಪರಿಹಾರಗಳನ್ನು ಸವಕಳಿ ಮತ್ತು ಏಕ್ಯತಾ ಕೊರತೆಯ ನಿರ್ಧಾರಣೆಗಾಗಿ ಪರಿಗಣಿಸಲಾಗಿಲ್ಲ.

6. 31 ಮಾರ್ಚ್ 2022, 31 ಡಿಸೆಂಬರ್ 2021 ಮತ್ತು 31 ಮಾರ್ಚ್ 2021 ಕ್ಕೆ ಕೊನೆಗೊಳ್ಳುವ ತ್ರೈಮಾಸಿಕಗಳ ಕಾರ್ಯಾಚರಣೆಗಳಿಂದ ಆದಾಯವನ್ನು ಏರಿಳಿತ ಪರಿಗಣನೆಗಳಲ್ಲಿನ ವಿಶಯಯಗಳಿಗಾಗಿ ಕ್ರಮವಾಗಿ ರೂ. 897 ಲಕ್ಷ, ರೂ. 499 ಲಕ್ಷ ಮತ್ತು ರೂ. 515 ಲಕ್ಷಗಳ ಮೊತ್ತಗಳಿಗೆ ಜೊರಾಗಿಕೆ ಮಾಡಲಾಗುತ್ತದೆ ಮತ್ತು 31 ಮಾರ್ಚ್ 2022, ಮತ್ತು 31 ಮಾರ್ಚ್