

Deloitte Haskins & Sells

Chartered Accountants
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Karnataka, India

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August 7, 2025

To

The Audit Committee

United Breweries Limited
UB Tower, UB City,
24, Vittal Mallya Road,
Bangalore, Karnataka, India, 560001

Subject: Resignation as Statutory Auditors of United Breweries Limited ("the Company")

We were appointed as statutory auditors of the Company to hold office from the conclusion of the 23rd Annual General Meeting held on August 10, 2022, till the conclusion of the 28th Annual General Meeting of the Company i.e., for a period of 5 years commencing from financial year April 1, 2022, to financial year ending March 31, 2027.

We have completed the statutory audit of financial statements of the Company for the year ended March 31, 2025, and have issued our audit report dated May 07, 2025. We have completed the limited review of the Company's financial results for the quarter ended June 30, 2025 [in accordance with the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015] and have issued review report dated July 22, 2025. We have not commenced the statutory audit of the Company's Financial Statements for the year ending March 31, 2026.

We have received a letter dated August 7, 2025 from Mr. Jorn Kersten, Chief Financial Officer of the Company, communicating that the Board of Directors of Heineken N.V., the Company's ultimate Holding Company has approved a change in their statutory auditor effective from January 01, 2025. Pursuant to this, the Company believes it is prudent to align its auditors with those affiliated to the same network as those appointed by the ultimate Holding Company. The Company expects such alignment to help with the coordination with the group auditors and bring efficiencies in the audit process, given the relative material size of the Company among other entities within the Heineken group.

In view of this, we are tendering our resignation as statutory auditors of the Company with immediate effect.

We thank you for the cooperation and courtesies extended to us during our term as statutory auditors of the Company.



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Please find attached in Annexure A the information to be obtained by the Company from the auditors of listed entities and their material subsidiaries for the resignation as required by SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Kindly acknowledge the receipt of this letter.

Yours sincerely,

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)



Gurvinder Singh
Partner
(Membership No. 110128)

Date: August 7, 2025
Place: Bengaluru

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Annexure A

Format of information to be obtained from the statutory auditor upon resignation¹

1	Name of the listed entity/material subsidiary	United Breweries Limited (referred to as "the Company")
2	Details of the statutory auditor:	
a	Name	Deloitte Haskins & Sells Firm's Registration No. 008072S
b	Address	Prestige Trade Tower, Level 19 46, Palace Road, High Grounds, Bengaluru – 560 001 Karnataka, India
c	Phone number	+91 80 6188 6000
d	Email	gusingh@deloitte.com
3	Details of association with the listed entity/material subsidiary:	See below
a	Date on which statutory auditor was appointed	At 23 rd Annual General Meeting held on August 10, 2022
b	Date on which the term of the statutory auditor was scheduled to expire	Conclusion of 28 th Annual General Meeting
c	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audit of the financial statements for the year ended March 31, 2025, vide audit report dated May 7, 2025. Limited Review of the financial results for the quarter ended June 30, 2025, vide limited review report dated July 22, 2025
4	Detailed reasons for resignation	Refer our resignation letter dated August 7, 2025
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	None

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6	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
a	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management	
b	Whether the lack of information would have significant impact on the financial statements/results	
c	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
d	Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued	
7	Any other facts relevant to the resignation:	None

¹This Annexure A forms part of the letter of resignation as statutory auditors dated August 7, 2025 from Deloitte Haskins & Sells (Firm's Registration No. 008072S) to United Breweries Limited

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)



Gurvinder Singh
Partner
(Membership No. 110128)

Date: August 7, 2025
Place: Bengaluru