

## Annexure - A : Business Responsibility & Sustainability Report (BRSR)

### Dear Stakeholders,

At United Breweries Limited (UBL), our Business Responsibility & Sustainability Report adheres to the nine principles of the National Guidelines for Responsible Business Conduct ('NGRBC'), informing stakeholders of our sustainability endeavors. UBL is dedicated to sustainable growth by providing products that meet consumer needs while minimising environmental impact.

Our Environment, Social and Governance (ESG) Committee, oversees ESG strategy and performance, ensuring alignment with the company's purpose and progress towards our sustainability strategy called Brew a Better India (BaBI). We are focussing on three key pillars- Environmental, Social, and Responsible. You can read more about our BaBI strategy, ambitions, and progress in our Sustainability report.

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- Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in United Breweries Limited's Business Responsibility and Sustainability Report.
- Section A General Disclosure
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- Section C Principle-wise Performance Disclosure

### Principle 1

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

### Principle 2

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

### Principle 3

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

### Principle 4

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

### Principle 5

Businesses should respect and promote human rights.

### Principle 6

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

### Principle 7

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

### Principle 8

Businesses should promote inclusive growth and equitable development.

### Principle 9

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

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# Independent Practitioner's Reasonable Assurance report on Identified Sustainability information in United Breweries Limited's Business Responsibility & Sustainability Report

To the Board of Directors  
of **United Breweries Limited**

**1.** We have undertaken to perform a reasonable assurance engagement, for **United Breweries Limited** (the "Company") vide our engagement letter dated April 04, 2024 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31, 2024. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

## **2. Identified Sustainability Information**

Our scope of reasonable assurance consists of BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 and Question 23(a) of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31, 2024 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the Report and, therefore, do not express any opinion thereon.

## **3. Criteria**

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023; and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

## **4. Management's Responsibility**

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

## **5. Inherent limitations**

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

## **6. Our Independence and Quality Control**

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## **7. Our Responsibility**

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements ("SSAE") 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements ("SAE") 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

## **8. Reasonable Assurance**

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

The procedures mentioned below were performed at corporate level and for breweries located at Mysore in Karnataka, Taloja in Maharashtra, Sangareddy in Telangana, Aurangabad (Ellora brewery) in Maharashtra, Khordha in Odisha and Shahjahanpur in Rajasthan:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for managing, recording, processing and reporting on the Identified Sustainability Information;
- Made inquiries of Company's management and obtained an understanding of internal controls over the preparation of the Identified Sustainability Information relevant to the engagement. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;

- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

## 9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

## 10. Other information

The Company's management is responsible for the Other information. The Other information comprises the information included within the BRSR, other than Identified Sustainability Information and our independent assurance report dated May 07, 2024, thereon.

Our opinion on the Identified Sustainability Information does not cover the Other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the Other information and, in doing so, consider whether the Other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other information, we are required to report that fact. We have nothing to report in this regard.

## 11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31, 2024, listed in Appendix I, are prepared in all material respects, in accordance with the Criteria as below:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and clarifications thereto issued by SEBI.

## 12. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **Deloitte Haskins & Sells LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W / W-100018)

**Pratiq Shah**  
Partner  
Membership No. 111850  
UDIN: 24111850BKJLT7178

Place: Mumbai  
Date: May 07, 2024

# Appendix I

## Identified Sustainability Information subject to Reasonable assurance:

### BRSR Core Indicators

Sr. No	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
<b>Section C - Principle (P) - Wise Performance Disclosures - Essential Indicator [E]</b>			
1	P-1 [E]-8	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/ services procured)	Note 2
2	P- 1 [E]-9	Open-ness of business (Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties)	Note 2
3	P- 3 [E]-1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)	Note 2
4	P- 3 [E]-11	Details of safety related incidents: <ul style="list-style-type: none"> <li>- Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers)</li> <li>- Total recordable work-related injuries (LTI) (employees and workers)</li> <li>- No. of fatalities (employees and workers)</li> <li>- High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)</li> </ul>	Note 1
5	P- 5 [E]- 3(b)	Gross wages paid to females as % of total wages paid by the entity.	Note 2
6	P- 5 [E]-7	Complaints filed by under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: <ul style="list-style-type: none"> <li>- Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</li> <li>- Complaints on POSH as a % of female employees/workers</li> <li>- Complaints on POSH upheld</li> </ul>	Note 2
7		Details of total energy consumption (in Joules or multiples) and energy intensity: <ul style="list-style-type: none"> <li>- Total energy consumed</li> </ul>	
8		<ul style="list-style-type: none"> <li>- Total energy consumption from renewable sources (% of energy consumed from renewable sources)</li> </ul>	Note 1
9	P- 6 [E]-1	<ul style="list-style-type: none"> <li>- Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)</li> <li>- Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed /Revenue from operations adjusted for PPP)</li> </ul>	
10		Details related to water: <ul style="list-style-type: none"> <li>- Water withdrawal by source (in kilolitres)</li> <li>- Total volume of water withdrawal (in kilolitres)</li> <li>- Total volume water consumption (in kilolitres)</li> </ul>	
11	P- 6 [E]- 3	<ul style="list-style-type: none"> <li>- Water intensity per rupee of turnover (Total water consumption / Revenue from operations)</li> <li>- Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)</li> </ul>	Note 1
12	P- 6 [E]- 4	Water Discharge by destination and level of treatment (in kilolitres)	Note 1

Sr. No	Reporting Standard Reference	Description of Indicator	Boundary for assurance (Refer note)
13		Details of Greenhouse Gas ("GHG") emissions (Scope 1 and Scope 2 emissions) & its intensity: - Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	
14	P- 6, [E]-7	- Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Note 1
15		- Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations) - Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	
16	P- 6 [E]- 9	Details related to waste management by the entity: - Total waste generated (in metric tons) - Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Note 1
17			
18	P- 6 [E]- 9	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	Note 1
19	P- 6 [E]- 9	Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	Note 1
20	P- 8 [E]- 4	Percentage of input material (inputs to total inputs by value) sourced from suppliers: - Directly sourced from MSMEs/ small producers - Directly from within India	Note 2
21	P- 8 [E]- 5	Job creation in smaller towns: - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	Note 2
22	P- 9 [E]-7	Information relating to data breaches: - Number of instances of data breaches - Percentage of data breaches involving personally identifiable information of customers - Impact, if any, of the data breaches	Note 2

**Note:**

- Indicators under Principle 6 and safety related incidents under Principle 3 are reported for own and operational manufacturing units/ breweries of the Company.
- All the operations and businesses of the Company.

# Business Responsibility & Sustainability Report

## Section A: GENERAL DISCLOSURES

We are a Company of brands and people driven by our purpose of making sustainable living commonplace. Our business strategy integrates sustainability across business operations, enabling us to deliver consistent competitive performance and creating long-term value for our stakeholders. In a rapidly evolving world where digitisation and sustainability have taken centre stage, we are steadfastly progressing on our purpose-led and future-fit journey.

### I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Response
1.	Corporate Identity Number (CIN)	: L36999KA1999PLC025195
2.	Name of the Listed Entity	: UNITED BREWERIES LIMITED
3.	Year of Incorporation	: 1999
4.	Registered office address	: UB Tower, UB City, 24 Vittal Mallya Road, Bengaluru - 560 001, Karnataka, INDIA
5.	Corporate Address	
6.	E-mail	: <a href="mailto:corporateaffairs@ubmail.com">corporateaffairs@ubmail.com</a>
7.	Telephone	: +91 80 45655000
8.	Website	: <a href="http://www.unitedbreweries.com">www.unitedbreweries.com</a>
9.	Financial year for which reporting is being done	: April 01, 2023 to March 31, 2024
10.	Name of the Stock Exchange(s) where shares are listed	: (i) BSE Limited (ii) National Stock Exchange of India Limited
11.	Paid-up Share Capital	: 264,405,149 Equity Shares (₹26.44 Crores)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	: Ms. Garima Singh - Director Corporate Affairs Contact: +91 80 45655000 Email: <a href="mailto:corporateaffairs@ubmail.com">corporateaffairs@ubmail.com</a>
13.	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities that form a part of its consolidated financial statements, taken together)	: Disclosures under this Report are made on a Standalone basis (i.e., only for the entity)
14.	Name of assurance provider	: Deloitte Haskins & Sells LLP
15.	Type of assurance obtained	: Reasonable Assurance on BRSR core parameters. Refer to the Independent Practitioners' Reasonable Assurance Report for the identified sustainability indicators covered under the assurance.

### II. PRODUCTS AND SERVICES

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

S.N.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture and Supply	Beer	99.97

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

S.N.	Product/Services	NIC Code	% of total Turnover contributed
1.	Beer	11031	97.43

## Section A: GENERAL DISCLOSURES

### III. OPERATIONS

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

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

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

#### III-19. Market served by the entity:

##### (a) Number of locations

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

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

Export contributes to 1.19% of our total turnover. We aim to expand the global presence of our brands.

##### (c) A brief on types of customers

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

### IV. EMPLOYEES

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

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

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1,364	1,113	81.6	251	18.4
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	<b>Total Employees (D+E)</b>	1,364	1,113	81.6	251	18.4
<b>WORKERS</b>						
1.	Permanent (F)	1,511	1,479	97.9	32	2.1
2.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3.	<b>Total Employees (F+G)</b>	1,511	1,479	97.9	32	2.1

##### (b) Differently abled Employees and workers:

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

## Section A: GENERAL DISCLOSURES

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

Particulars	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	9	2	22.22
Key Management Personnel (including Directors) till February 2024	3	Nil	Nil
Key Management Personnel for the year ending March 31, 2024 *	2	Nil	Nil

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

\* Mr. Amit Khera, who was Key Management Personnel designated as Company Secretary & Compliance Officer of the company, resigned with effect from close of business hours of February 14, 2024.

#### IV-22. Turnover rate for permanent employees and workers

UBL is known to attract and develop the best talent in the industry.

Particulars	FY2023-2024 (Turnover rate %)			FY2022-2023 (Turnover rate %)			FY2021-2022 (Turnover rate %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.4	4.1	15.5	20	2	22	19	3	22
Permanent Workers	1.26	Nil	1.26	1.8	0.1	1.9	3.6	0.1	3.7

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

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

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

## VI. CSR DETAILS

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

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

(ii) Turnover (in ₹): 1,83,722 million

(iii) Net worth (in ₹): 41,650 million

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**Section A: GENERAL DISCLOSURES**

**VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES**

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web -link for grievance redress policy)	FY2023-2024			FY2022-2023		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	NA#	Nil	Nil	NA	Nil	Nil	NA
* Investor (other than shareholders)	Yes	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	5	Nil	Resolved	3	Nil	Resolved
* Employees and workers	Yes	16	6	10 Resolved	18	05	13 Resolved
Customers	Yes	1,692	Nil	Resolved	2,710	Nil	Resolved
* Value Chain Partners	Yes	2	Nil	Resolved	Nil	Nil	NA
* Others (Health & Safety)	Yes	1	Nil	Resolved	Nil	Nil	NA

#NA means Not Applicable

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

**VII-26 Overview of the entity's material responsible business conduct issues: Please indicate material responsible business conduct and sustainability issues about environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format:**

We live in an uncertain and constantly changing world. A formal process to identify material sustainability issues helps us report on those that matter most to our business and stakeholders. A sustainability issue is material to us if it meets two conditions. First, if it is considered a principal risk or an element of a principal risk, it could impact our business or performance. And secondly, if it is deemed to be important to our key stakeholders, including our people, consumers, customers (retailers), suppliers and business partners, planet, and society (citizens, NGOs, governments), and our employees.

We use our sustainability materiality assessment to identify priority sustainability issues across our value chain so that we can report on the issues of most interest to our stakeholders. The following table captures the key material issues identified by us.

Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Fresh Water (i.e., raw material for manufacture of Beer)	Risk	Water availability and conservation	(i) Reduce consumption of freshwater; (ii) Reuse-recycle of treated wastewater, and (iii) Tap & recharge rainwater	Nil

**Section B: MANAGEMENT AND PROCESS DISCLOSURES**

Our multi-year environment, social, and governance commitments help UBL win with our brands as a force for good powered by purpose and innovation. Through our robust governance framework, we strive to achieve our ESG objectives, spearhead transformative change, and contribute positively to society and the environment. We are committed to using our scale and reach for good by conducting business practices that are responsible, transparent, and sustainable.

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	The Company has framed Policies to meet statutory requirements. In a few areas, internal guidelines have been framed that cover certain aspects of NGRBC.								
	b. Has the policy been approved by the Board? (Yes/No)	Yes								
	c. Web Link of the Policies, if available	Policies covering certain Stakeholders can be viewed on the Company's website: <a href="http://www.unitedbreweries.com/investors">www.unitedbreweries.com/investors</a> Internal policies are restricted and can be viewed by employees only on the Company's Intranet portal.								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Policies have been communicated to key external Stakeholders (value chain partners) of the Company wherever applicable. It is an ongoing process whereby the Stakeholders are informed about the Company's Policies.								
4.	Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Breweries / Units of the Company are accredited with various certifications. 1) All Units / Breweries of the Company are in conformance with international standards and have been accredited with certifications like (a) Heineken Total Productivity Maintenance (TPM) for Quality Management System; (b) ISO 22000:2018 (Food Safety Management System); 2) For ISO 45001:2018 (Safety Management System) and ISO 14001:2015 (Environmental Management System), the company covered seven breweries out of 19 breweries. ISO 50001:2018 (Energy Management system)								
5.	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	To adhere to the policies covering each principle and its core elements of the NGRBC.								
6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	We constantly monitor the performance towards 'ESG Goals' and take adequate actions wherever required. We have established a robust governance framework through our Sustainability Governance Body, chaired by our Managing Director & Chief Executive Officer. This body oversees UBL's sustainability initiatives and business operations tasked with integrating sustainability considerations into decision-making processes. It collaborates across departments to identify and address sustainability risks and opportunities. This involves setting goals, monitoring progress, and developing policies. Additionally, the Corporate Social Responsibility and Environment, Social & Governance Committee (CSR & ESG) of the Board oversees the business responsibility and progress on our ESG ambitions.  Overall, the Company's performance is in line with its commitments.								

**Section B: MANAGEMENT AND PROCESS DISCLOSURES**

Sr. Disclosure Questions No.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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**Governance, leadership, and oversight**

7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)
- UBL is committed to making the business sustainable and socially responsible. We constantly strive to achieve our commitment in terms of governance, environment, and economic strategies. We always strive to enhance our strategies and commitments towards being a responsible business while we continue to transparently share our sustainability performance and goals moving forward while maintaining honest accountability towards our communities, stakeholders, and shareholders. For further details on Challenges, Targets, and Achievements, please refer to the detailed Sustainability Report attached.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).
- The CSR & ESG Committee of the Board oversees the business responsibility and progress on our ESG ambitions.
9. Does the entity have a specified Committee of the Board / Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.
- Yes. The Board Committee viz., CSR & ESG, is responsible for oversight of sustainability-related matters and for decision making.

## 10. Details of Review of NGRBC by the Company:

Subject for Review	Indicate whether the review was undertaken by Director/ Committee of the Board/ Any other Committee				Frequency (Annually / Half yearly/ Quarterly / Any other – please specify)				
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

Performance against above policies and follow-up action

Responsible Business Conduct is reviewed through the Code of Business Conduct, ESG and CSR engagements by the respective Committees at periodical intervals i.e., half-yearly/ annual basis.

The Board of Directors assesses CSR initiatives, Sustainability, Risk, and Strategic initiatives. The CSR Head and the CXO/MD meet frequently to oversee the implementation of CSR projects / programs / activities to be undertaken by the Company. The CSR & ESG Committee of the Board meets at least twice a year to oversee the functioning of CSR activities and the implementation of projects.

Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances

We comply with statutory and other requirements from interested parties relevant to the principles concerning Government Statutory requirements and in case of non-compliance steps to rectify the same are taken immediately.

11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Your Company have a robust functional review mechanism complemented by an independent internal audit process that covers the working of all key policies. The internal audits are conducted by various external independent firms during the year. In addition to the above, relevant third-party assessments are conducted across business units periodically. These Policies are reviewed from time to time by the Management and Auditors.

**Section B: MANAGEMENT AND PROCESS DISCLOSURES**

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

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

All Principles are covered by required policy / policies

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**Principle 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable.**

We want to create an environment where employees not only live our values of integrity, respect, responsibility, and pioneering but are vigilant in identifying potential concerns and confident about speaking up in such situations. We have a pivotal role in embedding an enduring business integrity culture across all our operations. Our Business Integrity framework ensures that the way we do business is fully aligned with our values and applicable laws and regulations in the countries where we operate.

**Essential Indicators**
**EI-1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in a respective category covered by the awareness programmes
Board of Directors	1	Code of Business Principles and Policy Advocacy	100%
Key Managerial Personnel	35	(i) All-inclusive Leadership, (ii) Talent management deployment workshop (iii) Predictive Index (iv) Prevention of Sexual Harassment (v) Job evaluation methodology awareness and (vi) Competition law in India	100%
Employees other than the Board of Directors and KMPs#	295	(i) Safety, Kaizen, and Code of Business Conduct (ii) Prevention of Sexual Harassment (iii) Total Productive Management (iv) Data Privacy (v) Career Planning (vi) Life-Saving Commitments (vii) Brewing Great Managers (viii) Anti-Bribery (ix) Security Awareness (x) Talent Attraction Champions Workshop, (xi) Sustain Connect Series (xii) 5S, Digital Wellbeing and Productivity, and (xiii) Masterclass Agile Workshop	100%

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in a respective category covered by the awareness programmes
Workers	120	(i) Fire extinguisher drill, (ii) Code of Business Conduct, (iii) Life-Saving Commitments, (iv) Prevention of Sexual Harassment, (v) Work Permit (vi) CILT & PM (vii) Total Productive Management Basics, (viii) Confined Space work and precaution, Safety Breakdown analysis & Other	100%

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

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

**EI-2.Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):**

Monetary							
Particulars	NGRBC Principle	Name of the Regulatory / enforcement Agencies / judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)		
Fine	NA	Nil	Nil	Nil	NA		
Settlement	NA	Nil	Nil	Nil	NA		
Non-Monetary							
Particulars	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)			
Imprisonment		There are no actions on the Company or its Directors / KMPs with regulators/law enforcement agencies/judicial institutions, in the financial year.					
Punishment							

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

Not Applicable

**EI-4.Does the entity have an Anti-Corruption or Anti-Bribery Policy? If yes, provide details in brief and if available, provide a web link to the Policy.**

Yes. Our Code of Business Conduct and Ethics complies with the legal requirements of applicable laws and regulations, including Anti-Bribery & Anti-Corruption (ABAC), gifts and hospitality, and ethical handling of conflict of interest. Additionally, we also have a Policy on Money Laundering, Sanctions, (available on the company intranet) which provides the requirements around ABAC in detail. The ABAC policy is available at the Company's website on the weblink <https://www.unitedbreweries.com/pdf/policyandcodes/Code%20of%20Business%20Conduct%20And%20Ethics.pdf> Our commitment to doing business with integrity requires consistently high standards. We are responsible for protecting that reputation by conducting our business with integrity as we interact with business partners, consumers, and public authorities.

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-5.Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the changes of bribery/corruption:**

During FY 2023-24, there were no charges of bribery/corruption by any law enforcement agency against our Directors/KMPs/employees/workers.

Particulars	FY2023-2024	FY2022-2023
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

During FY FY24, there were no complaints concerning conflicts of interest against the Directors and KMPs.

Particulars	FY2023-2024		FY2022-2023	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

**EI-7.Provide details of any corrective action taken or underway on issues related to fines/penalties/ action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflict of interest.**

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

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

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

Note: FY 2022-23 numbers are not disclosed as they were not assured.

**EI-9.Open-ness of business - Provide details of the concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics	FY 2023-2024
Concentration of Purchases	a. Purchases from trading houses <sup>1</sup> as % of total purchases	0.81%*
	b. Number of trading houses <sup>1</sup> where purchases are made from	15*
	c. Purchases from top 10 trading houses <sup>1</sup> as % of total purchases from trading houses	99.19%*
Concentration of Sales	a. Sales to dealers/distributors <sup>2</sup> as % of total sales	100%
	b. Number of dealers/distributors <sup>2</sup> to whom sales are made	2,882
	c. Sales to top 10 dealers/distributors <sup>2</sup> as % of total sales to dealers/distributors <sup>2</sup>	58.83%
Share of Related Party Transactions (RPTs) in	a. Purchases (Purchases with related parties/Total Purchases)	3.12%
	b. Sales (Sales to related parties/Total Sales)	0.72%
	c. Loans & Advances (Loans & advances given to related parties/ Total loans & advances)	Nil
	d. Investments (Investments in related parties/Total Investments made)	49.02%

Note: FY 2022-23 numbers are not disclosed as they were not assured.

<sup>1</sup> Vendors that specialize in the exporting, importing, and third-country trading of goods and services produced or provided by other parties to United Breweries Limited ('UBL') have been considered trading houses.

<sup>2</sup> Includes Government and Government Corporations.

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



**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**Leadership Indicators**

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

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
225 Nos of awareness programme conducted during the FY2024.	Toolbox talk training for truck drivers, bartenders on beer advocacy and beer pouring methods, and Awareness to community residents on the importance of water, Legal Compliance and Health & Safety	90%

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

Yes. We have adopted the 'Code of Conduct' for the Board of Directors, which sets clear guidelines for avoiding and disclosing actual or potential conflicts of interest with the Company. The Company receives periodic/ongoing declarations from its Board members, on the entities they are interested in and ensures requisite approvals, as required under the Statute as well as on the Company's Policies which are in place before transacting with such individuals/entities.

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

When the planet thrives, so do we. The only way to grow our business is to help address the climate crisis by protecting and restoring our natural environment. We envision a world where forests are safeguarded, agricultural systems are rejuvenated, water systems are preserved, and smallholder farmers are empowered.

**Essential Indicators**

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

Category	FY 2023-2024	FY 2022-2023	Details of improvements in environmental and social impacts
Research & Development (R&D)	Nil	Nil	Nil
Capex	₹1,718 million	₹510 million	Recycle and reuse of treated wastewater for conservation of fresh water.

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

(b) If yes, what percentage of inputs were sourced sustainably? N/A

**EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

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

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

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

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

**Leadership Indicators**

**LI-1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? – No**

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

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

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

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY2023-2024	FY2022-2023
Used Glass Bottles as a percentage of total input material in our portfolio	10.8%	10.9%

**LI-4. Of the products and packaging reclaimed at the end of life of products, the amount (in metric tonnes) reused, recycled, and safely disposed as per the following format:**

Particulars	FY2023-2024			FY2022-2023		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	5,407	Nil	Nil	3,537	Nil
E-waste	Nil	Nil	1	Nil	Nil	6
Hazardous waste	Nil	213	10,394	10,88,714	26.99	7,190
Other waste	1,81,548	84,868	11,690	1,91,721	41,169	4,793

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**LI-5.Reclaimed products and their packaging materials (as a percentage of products sold) for each product category.**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
Beer Glass bottles	~95% recycled (Out of 95%-60% comprised of bottles that were returned to us and were reused in production, and a balance of 35% were recycled in the market as cullets (precursor for making glass).
Beer Cans	Aluminium Cans are recyclable by nature

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

At UBL, we help our employees be the best version of themselves by empowering them to enjoy a healthy, safe, high-quality work-life balance. We know that when people are healthy and living their life's purpose, they can contribute more – whether that's towards their families, work, or society. We continue to create a positive workplace environment to support people's physical, mental, social, and emotional well-being and help them fulfil their purposes.

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities (*)	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	1,105	1,105	100	1,105	100	Nil	NA	38	3.44	Nil	NA
Female	249	249	100	249	100	6	2.41	Nil	NA	1	0.4
<b>Total</b>	<b>1,354</b>	<b>1,354</b>	<b>100</b>	<b>1,354</b>	<b>100</b>	<b>6</b>	<b>0.44</b>	<b>38</b>	<b>2.81</b>	<b>1</b>	<b>0.07</b>
<b>Other than Permanent employees</b>											
Male											
Female											
<b>Total</b>											

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

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities (*)	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	1,492	1,492	100	1,492	100						
Female	31	31	100	31	100						
<b>Total</b>	<b>1,523</b>	<b>1,523</b>	<b>100</b>	<b>1,523</b>	<b>100</b>						
<b>Other than Permanent workers</b>											
Male											
Female											
<b>Total</b>											

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

Particulars	FY 2023-2024
Cost incurred on well-being <sup>1</sup> measured as a % of the total revenue <sup>2</sup> of the company	0.24%

Note: FY 2022-2023 numbers are not disclosed as they were not assured.

<sup>1</sup>Well-being costs include accident and health insurance costs, canteen expenses, PPE kits cost, other well-being, and welfare expenses for all employees and permanent workmen.

<sup>2</sup>Number considered is total revenue as per Profit & Loss Account.

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**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-2.Details of retirement benefits, for current and previous financial year**

Benefits	FY2023-2024			FY2022-2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund	100%	100%	Yes	100%	100%	Yes
Gratuity Fund	100%	100%	Yes	100%	100%	Yes
ESI (*)	0.074%	9.89%	Yes	Nil	13.5%	Yes
Others			Nil			

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

**EI-3.Accessibility of workplaces : Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

Yes. The premises/offices of the entity are accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

**EI-4.Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.**

No.

**EI-5.Return to work & retention rates of permanent employees and workers that took parental leave.**

Gender	FY2023-2024		FY2022-2023	
	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	38%	100%	Nil	Nil
Female	6%	100%	Nil	Nil
<b>Total</b>	<b>44%</b>	<b>100%</b>	<b>Nil</b>	<b>Nil</b>

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	UBL is committed to providing a safe and positive work environment. In keeping with this philosophy, the organisation envisages an open-door policy. Employees and Contract staff have access to several forums where they can highlight matters or concerns faced at the workplace.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	These are resolved through a well-established and robust Grievance Redressal Mechanism forum for reporting to the immediate Head / Supervisor / Manager.
Other than Permanent Employees	Yes	

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-7.Membership of employees and worker in association(s) or unions recognized by the listed entity:**

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

Category	FY2023-2024			FY2022-2023		
	Total employees/workers in respective category (A)	No. of employees/workers in the respective category, who are part of association(s) or union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in the respective category, who are part of association(s) or union (D)	% (C/D)
<b>Total Permanent Employees</b>	<b>1,363</b>	-	<b>0.0%</b>	<b>1,245</b>	-	<b>0.0%</b>
Male	1,112	-	0.0%	1,061	-	0.0%
Female	251	-	0.0%	184	-	0.0%
<b>Total Permanent Workers</b>	<b>1,511</b>	<b>1,511</b>	<b>100%</b>	<b>1,644</b>	<b>1,644</b>	<b>100%</b>
Male	1,479	1,479	100%	1,609	1,609	100%
Female	32	32	100%	35	35	100%

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

We have a robust and diverse agenda to impart skills to employees and workers through various training programmes.

- Continuous learning and reskilling have always been central to our culture. We also offer instructor-led training programs to our employees around the world.
- Health, Safety, and Environment (HSE) culture in the organisation necessitates development. Training includes awareness-building, mock drills, classroom sessions, and periodic demonstrations. Job-specific and generic training is conducted for contractual staff during induction.

Category	FY2023-2024					FY2022-2023				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
<b>Employees</b>										
Male	1,112	1,112	100%	1,112	100%	1,061	1,061	100%	1,061	100%
Female	251	251	100%	251	100%	184	184	100%	184	100%
<b>Total</b>	<b>1,363</b>	<b>1,363</b>	<b>100%</b>	<b>1,363</b>	<b>100%</b>	<b>1,235</b>	<b>1,245</b>	<b>100%</b>	<b>1,245</b>	<b>100%</b>
<b>Workers</b>										
Male	1,479	1,479	100%	1,479	100%	1,460	1,460	100%	1,460	100%
Female	32	32	100%	32	100%	32	32	100%	32	100%
<b>Total</b>	<b>1,511</b>	<b>1,511</b>	<b>100%</b>	<b>1,511</b>	<b>100%</b>	<b>1,492</b>	<b>1,492</b>	<b>100%</b>	<b>1,492</b>	<b>100%</b>

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-9.Details of performance and career development reviews of employees and workers:**

We are a performance-driven organisation with a robust Performance Management System. At the start of every performance year, based on business priorities, each unit/function crafts its flexible goals, which include business and development-related objectives. We assess the achievements against these goals at the end of the year with regular feedback throughout the year to ensure that people deliver their best. We provide our employees with versatile horizontal and vertical exposure to chart a course for developing leaders for the future. For factory workers, performance is evaluated annually through our in-house Performance Appraisal System. We assess workers based on their performance for their assigned jobs against set standards and ensure communication.

Category	FY2023-2024			FY2022-2023		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1,112	1,008	80.08%	1,061	999	94.16%
Female	251	201	90.65%	184	151	82.06%
<b>Total</b>	<b>1,363</b>	<b>1,209</b>	<b>88.70%</b>	<b>1,245</b>	<b>1,150</b>	<b>92.37%</b>
<b>Workers</b>						
Male	Performance and Career developments reviewed, as per the terms and conditions of the Long-Term					
Female	Wage Settlement/Agreement arrived between the company and Permanent Workers					
<b>Total</b>						

**EI-10.Health and Safety measurement system:**
**EI-10.(a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such a system?**

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

Action Plan for Risk Reduction	:	<ul style="list-style-type: none"> <li>❖ Move to SMS v2.1 (UBL's Safety management system + (Heiquest) [Heineken compliance system]</li> <li>❖ Process safety management: Conduct Process Hazard Analysis for critical equipment.</li> <li>❖ Assessment of the Explosive Atmosphere (ATEX) in the breweries.</li> </ul>
Safety culture transformation	:	<ul style="list-style-type: none"> <li>❖ Safety leadership workshop with all the stakeholders.</li> <li>❖ Drive a behaviour-based safety (BBS) program for all employees.</li> <li>❖ Learning management system: online shot/long duration self-learning courses.</li> </ul>
Infrastructure capabilities	:	<ul style="list-style-type: none"> <li>❖ Digital portal for capturing the Environment Health and Safety (EHS) data.</li> <li>❖ Develop infrastructure to meet Environment Health and Safety (Heiquest) [Heineken compliance system].</li> <li>❖ Completion of gaps identified in the emergency evacuation assessment.</li> <li>❖ Horizontal deployment of learnings from the call to action.</li> </ul>
Continuous learning	:	<ul style="list-style-type: none"> <li>❖ 100% of horizontal deployment of applicable actions from Call-to-action.</li> <li>❖ Review of Risk reduction program based on the High-Level Risk Assessment data.</li> <li>❖ Risk Based Learning Module.</li> </ul>

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

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

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

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

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

Yes.

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-11. Details of safety-related incidents, in the following format:**

Safety Incident/Number*	Category	FY2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-hours worked)	Employees	0.32
	Workers	0.72
Total recordable work-related injuries (LTI)	Employees	8
	Workers	49
No. of fatalities	Employees	Nil
	Workers	Nil
High consequences of work-related injury or ill health (excluding fatalities)	Employees	Nil
	Workers	Nil

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Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

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

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

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

Step 3: Control of risk

- Elimination/substitution-Assessment to eliminate the activity/hazard that has the potential to harm or injure the team.
- Engineering controls-Suitable engineering solutions like placing guards, and interlocks to reduce the risk level are provided.
- Administrative control Safety Management System - Issue permits to work, change of management, and provided work (Job) safety training.
- Personal Protective Equipment (PPE) to all employees exposed to the residual risks while performing the activity.

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

At factories, there is a formal grievance redressal mechanism for workers along with a defined escalation matrix to ensure the timely closure of complaints. In addition to these, complaints can also be raised through our online portal.

Category	FY2023-2024			FY2022-2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	01	Nil	Resolved
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

**EI-14. Assessments for the year:**

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

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

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

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

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

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

Yes. Compensation is covered under the Company's Group Term Insurance Policy.

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

The Company periodically audits value chain partners to ensure timely deduction and deposits of statutory dues.

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Employees				
Workers			Nil	

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

Yes.

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

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

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

**LI-6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

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

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

Our ESG strategy intends to create value for our stakeholders. Central to our strategic approach is a commitment to understanding and responding to the ever-changing needs of all our stakeholders. We take steps to understand the needs and priorities of each stakeholder group through several mediums, including direct engagement or via delegated committees and forums. Through the underlying standards set in our Code of Business Principles (CoBP) and Code Policies, we are committed to transparency, honesty, integrity, and openness in all our engagements with various stakeholders.

**Essential Indicators**

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

The essence of our strategy and business model revolves around prioritizing our stakeholders. We are privileged to maintain a strong relationship with our investors based on a deep understanding of their expectations and our commitment to consistently fulfil them. Stakeholders play a vital role in the outcome of projects. Stakeholders' identification, analysis, and selection can be tricky areas to navigate. If at the end of the day, the appropriate stakeholders aren't selected for a project, requirements and deliverables may not be successfully met, and the end goals can erroneously be sidestepped. There are many different stakeholders (like Direct/Indirect internal stakeholders and External Stakeholders) throughout the life of a project.

As a process, we first (i) identify stakeholders and research individuals and third-party organisations that may be relevant to your project. (ii) Categorize the stakeholders in terms of their influence, interest, and levels of participation in the project, (iii) Study the potentiality of the Stakeholders, (iv) Communicate with identified stakeholders about management process and communication plan.

**EI-2. List stakeholder groups identified as key for your company and the frequency or engagement with each stakeholder group.**

Stakeholders Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice, Board Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers (includes Consumers)	No	<ul style="list-style-type: none"> <li>Emails</li> <li>Website</li> <li>Distributor meetings</li> <li>Market visits</li> <li>Outlet activation, on campaign-basis</li> <li>Events</li> </ul>	<ul style="list-style-type: none"> <li>Need Basis</li> <li>Periodically</li> </ul>	<ul style="list-style-type: none"> <li>Business continuity</li> <li>Support and collaboration</li> <li>Business growth</li> </ul>
Communities	Yes	<ul style="list-style-type: none"> <li>Community events</li> <li>CSR project activities</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Need Basis</li> </ul>	<ul style="list-style-type: none"> <li>Community development programs</li> <li>Improvement of social infrastructure</li> <li>Economic and social empowerment</li> </ul>

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

Stakeholders Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice, Board Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Value Chain Partners (Suppliers and vendors)	No	<ul style="list-style-type: none"> <li>Supplier meetings</li> <li>Mutual visits</li> <li>Events</li> <li>Emails</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Quarterly</li> <li>Annually</li> <li>Need Basis</li> </ul>	<ul style="list-style-type: none"> <li>Mutual beneficial relationship</li> </ul>
Government Bodies	No	<ul style="list-style-type: none"> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Need Basis</li> </ul>	<ul style="list-style-type: none"> <li>Support and collaboration</li> </ul>
Investors and Stakeholders	No	<ul style="list-style-type: none"> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Periodically</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced return on investment</li> <li>Lowering capital risks</li> <li>Business continuity</li> </ul>
Other External Stakeholders	No	<ul style="list-style-type: none"> <li>Meetings and events</li> </ul>	<ul style="list-style-type: none"> <li>Periodically</li> </ul>	<ul style="list-style-type: none"> <li>Support and collaboration</li> <li>Business growth</li> </ul>
Management	No	<ul style="list-style-type: none"> <li>Events</li> <li>Meetings</li> <li>Emails</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Quarterly</li> <li>Annually</li> <li>Need Basis</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced business performance</li> </ul>
Employees and Workers	No	<ul style="list-style-type: none"> <li>Monthly and quarterly meet</li> <li>Personal review and visits</li> <li>Surveys</li> <li>Trainings</li> <li>Events</li> <li>Emails</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly</li> <li>Annually</li> <li>Need Basis</li> </ul>	<ul style="list-style-type: none"> <li>Personal development</li> <li>Health and safety</li> <li>Grievance resolution mechanism</li> <li>Engagement</li> </ul>

**Leadership Indicators**

**LI-1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board?**

We strive to grow our business while protecting the planet and doing good for the community. To generate superior long-term value, we need to care for all our stakeholders viz., consumers, customers, employees, shareholders, business partners, and above all, the planet and society. Periodical Reports on economic, environmental, and social topics shall be provided to stakeholders including Government bodies. Consultation with stakeholders on ESG topics is delegated to departments within the organisation that are also responsible for engaging with stakeholders continually.

**LI-2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No), If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities or the entity.**

Yes. Internal guidance / systematic operation of process has been formulated after consultation and keeping in view the interest of stakeholders only. Material topics were shortlisted and prioritised based on their impact on our stakeholders and our business.

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

Not Applicable

## Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

### Principle 5 - Businesses should respect and promote human rights.

At UBL, respecting human rights is non-negotiable. We remain committed to helping build a more inclusive world.

It is the foundation of a society where income is fairly distributed, leading to equity, diversity, and inclusion. We focus on everyone, from smallholders to employees in our supply chain and offices, to ensure fairer dissemination of the value we create at every step. We have adopted a zero-tolerance approach towards intimidation, discrimination, harassment, threats, or physical/legal attacks against the defenders of human rights concerning our operations.

#### Essential Indicators

#### EI-1. Employees and workers who have been provided training on human rights issued and policy(ies) of the entity, in the following format:

Particulars	FY2023-2024			FY2022-2023		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (A)	No. of employees / workers covered (B)	% (B/A)
<b>Employees</b>						
Permanent	1,363	1,363	100%	1,245	1,245	100%
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total Employees</b>	<b>1,363</b>	<b>1,363</b>	<b>100%</b>	1,245	1,245	100%
<b>Workers</b>						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total Workers</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	Nil	Nil	Nil

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

Legal minimum is defined based on various parameters like tenure, role, location, citizenship status, etc., and varies by state. We have defined detailed processes considering these parameters to ensure the employees are paid as per the local regulations and we are compliant with local laws, as applicable.

Category	FY2023-2024					FY2022-2023				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	No. (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male										
Female										
<b>Other than Permanent</b>										
Male										
Female										
<b>Workers</b>										
<b>Permanent</b>										
Male	1,479	Nil	Nil	1,479	100%	1,460	Nil	Nil	1,460	100%
Female	32	Nil	Nil	32	100%	32	Nil	Nil	32	100%
<b>Other than Permanent</b>										
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Not Applicable

## Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

#### EI-3(a) Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration /salary/wages of the respective category	Number	Median remuneration /salary/wages of the respective category
Board of Directors (BoD)	8	80,49,863	2	80,38,468
Key Managerial Personnel (*)	4	8,63,48,985	Nil	Nil
Employees other than BoD/KMP	1,413	8,75,549	320	6,43,927
Workers	1,600	6,78,818	43	3,09,995

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

During the year FY 2023-24, there were 4 KMPs on the role of the Company, the details of which are as under:

(i) Mr. Rishi Paral resigned as Managing Director & Chief Executive Officer, with effect from close of business hours of May 05, 2023, (ii) Mr. Radovan Sikorsky resigned as Director & Chief Financial Officer with effect from close of business hours of June 30, 2024, (iii) Mr. Amit Khera, resigned as Company Secretary and Compliance Officer, with effect from close of business hours of February 14, 2024, and (iv) Mr. Vivek Gupta appointed as Managing Director & Chief Executive Officer, with effect from September 25, 2023.

#### EI-3(b) Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	FY 2023-2024
Gross wages <sup>1</sup> paid to females as % of total wages <sup>1</sup>	11.32%

Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

#### EI-4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Our ESG Committee oversees and addresses human rights impacts or issues at the Board level, and additionally, the Audit Committee reviews critical human rights complaints every quarter.

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

UBL is committed to providing a safe and positive work environment. In keeping with this philosophy, the organisation has an open-door policy. Employees also have access to several forums where they can highlight matters or concerns faced at the workplace. This is achieved through a well-established and robust grievance resolution mechanism. The grievance redressal mechanism adheres to the principles of natural justice, confidentiality, sensitivity, non-retaliation, and fairness while addressing concerns. A detailed investigation process ensures fairness for all involved, with an opportunity to present facts and any material evidence. We have not received any complaints about human rights violations during the reporting period.

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

Particulars	FY2023-2024			FY2022-2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	Nil	Nil	7	1	Nil
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labor	Nil	Nil	NA	Nil	Nil	NA
Forced Labor/	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights-related issued	Nil	Nil	NA	Nil	Nil	NA

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**EI-7.Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

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

Note: FY 2022-23 numbers are not disclosed as they were not assured.

<sup>1</sup>Includes the total number of female executives, permanent workmen, and contract workers as of March 31, 2024.

<sup>2</sup>Complaints upheld are complaints that have been thoroughly investigated, and the findings support the claim of sexual harassment.

\*2 complaints were reported of which 1 was withdrawn subsequently.

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

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

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

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

Yes. All our business agreements specifically provide for labour law compliances to be adhered to by all our suppliers and business partners, including fair wages and timely payment of statutory dues. The agreements also require all the organisation's suppliers and business partners to ensure compliance with the sexual harassment law and adhere to our Code of Business Principles.

**EI-10. Assessment for the year:**

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

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced/Involuntary labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	Nil

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

Corrective actions are taken as per the Systematic Operation of Process/Internal Guidelines framed and Policies formulated and implemented which are approved by the Board as per the guidelines of the Government Bodies. There were no significant risks/concerns arising from the human rights association.

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**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**Leadership Indicators**
**LI-1.Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.**

We have not encountered any concern requiring a change in our business processes because of addressing human rights grievances or complaints. At UBL, our commitment to a values-based ethos is embodied in our Code of Conduct and Ethics. We have strengthened our approach to raising awareness of the Code. We want to continue to build a culture of compliance, where everyone feels they are doing the right thing and prioritizing legal and ethical choices.

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

Our approach is to embed human rights in all parts of our business, using global expertise to guide and support our teams. UBL is committed to providing a safe and positive work environment. In keeping with this philosophy, the organisation has an open-door policy. Training on UBL's values and the Code of Conduct and Ethics, in which our stand on human rights is enshrined, is an integral part of the induction program for new employees. Every employee at UBL is mandated to take the training every year which contains learning and assessments on the Code and human rights-related topics.

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

Yes. We recognize the importance of meeting the requirements of the Rights of Persons with Disabilities Act, 2016 and are taking proactive steps to support the needs of individuals with disabilities. The premise/office of the entity is accessible to differently abled visitors, as per the said Act.

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

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

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

During the reporting period, no significant risks/concerns were identified in the assessment of our suppliers.

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

Climate change has now become a climate crisis. With global warming progressing at an unprecedented rate, there's no time to waste. As a responsible corporate citizen, we strive towards a sustainable future powered by purpose, innovation, and integrity. Driven by our passion for Care for the people and planet, we have set out on a mission to grow our business whilst reducing our environmental footprint.

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

Parameter	FY2023-2024
<b>From renewable sources (In TJ)</b>	
Total electricity consumption (A)	178.89
Total fuel consumption (B)	1,424.51
Energy consumption through other sources (C)	Nil
<b>Total energy consumed from renewable sources (In TJ) (A+B+C)</b>	<b>1,603.40</b>

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

Parameter	FY2023-2024
<b>From non-renewable sources (In TJ)</b>	
Total electricity consumption (D)	318.89
Total fuel consumption (E)	111.25
Energy consumption through other sources (F)	Nil
<b>Total energy consumed from non-renewable sources (In TJ) (D+E+F)</b>	<b>430.14</b>
<b>Total energy consumed (In TJ) (A+B+C+D+E+F)</b>	<b>2,034.54</b>
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (In TJ/INR)	0.000000111
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total energy consumed /Revenue from operations adjusted for PPP] (In TJ/ PPP)	0.000000248
<b>Energy intensity in terms of physical output* (In TJ/KL)</b>	0.00160

Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

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

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

Yes. Independent Assurance has been carried out by the external agency 'Deloitte Haskins & Sells LLP'.

**EI-2.Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Not Applicable, as we are not an energy-intensive industry as outlined under the Performance, Achieve, and Trade (PAT) scheme of the Government of India.

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

Parameter	FY2023-2024
<b>Water withdrawal by source (In Kilolitres)</b>	
(i) Surface water	Nil
(ii) Groundwater	13,88,612.00
(iii) Third-party water	29,40,742.91
(iv) Sea water/desalinated water	Nil
(v) Others	Nil
<b>Total volume of water withdrawal (In Kilolitres) (i+ii+iii+iv+v)</b>	43,29,354.91
<b>Total volume of water consumption (In Kilolitres)</b>	37,35,256.91
<b>Water intensity per rupee of turnover</b> (Total water consumption/Revenue from operations) (In Kilolitres/INR)	0.0000203
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP) (In Kilolitres/PPP)	0.000455
<b>Water intensity in terms of physical output* (In Kilolitres/Kilolitres)</b>	<b>2.93</b>

Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

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

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

Yes. Independent Assurance has been carried out by the external agency 'Deloitte Haskins & Sells LLP'.

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

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

Parameter	FY2023-2024
<b>Water discharge by destinations and level of treatment (In Kilolitres)</b>	
(i) To Surface water	Nil
- No treatment	Nil
- With treatment - please specify the level of treatment	Nil
(ii) To Groundwater	
- No treatment	Nil
- With treatment - please specify the level of treatment	Nil
(iii) To Seawater	
- No treatment	Nil
- With treatment - please specify the level of treatment	Nil
(iv) Sent to third parties	
- No treatment	Nil
- With treatment	5,94,098.00
a. Minimum treatment (Equalization tank outlet)	1,14,760.00
b. Complete treatment (Secondary clarifier outlet)	4,79,338.00
(v) Others	
- No treatment	Nil
- With treatment - please specify the level of treatment	Nil
<b>Total water discharged (In Kilolitres)</b>	<b>5,94,098.00</b>

Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

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

Yes. Independent Assurance has been carried out by the external agency 'Deloitte Haskins & Sells LLP'.

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

Yes. As per Consent to Operate (CTO) issued by the State Pollution Control Board, out of 19 operational breweries, only 4 breweries have applicability of ZLD i.e., breweries located at Chennai, Tamil Nadu, Chopanki & Aravalli, at Rajasthan, and Srikakulam at Andhra Pradesh. The Company has implemented a mechanism for ZLD in brewery Chopanki in Rajasthan and the other three breweries are in progress and will be completed by the end of the Financial Year 2025.

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

Parameter	Unit	FY2023-2024	FY2022-2023
NOx	MT/Year	407.64	174
SOx	MT/Year	206.16	95.3
Particulate matter (PM)	MT/Year	436.80	163
Persistent organic pollutants (POP)	Not Applicable		
Volatile organic compounds (VOC)	Not Applicable		
Hazardous air pollutants (HAP)	Not Applicable		
Others – please specify	Not Applicable		

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

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

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

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

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Parameter	Unit	FY2023-2024
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	(In MT of CO <sub>2</sub> equivalent)	13,828.26
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)		15,298.61
<b>Total Scope 1 and Scope 2 emissions intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	(In MT of CO <sub>2</sub> /INR)	0.000000159
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	(In MT of CO <sub>2</sub> /PPP)	0.00000355
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output*</b>	(in MT of CO <sub>2</sub> /Kilolitres)	0.023
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity		Nil

Note: FY 2022-23 numbers are not disclosed as they were not assured.

- Includes emission from own and operational manufacturing units excluding contract breweries, emissions from offices are immaterial and hence not considered.
- The emissions from mobile, fugitive sources and biogenic CO<sub>2</sub> emissions from rice husks and briquettes have not been considered.
- The total scope 2 emissions for FY 23-24 are 99,003.88 Metric tonnes of CO<sub>2</sub> equivalent. The company purchased IRECs (International Renewable Energy Certificates) for 90 GWh for the period April- December 2023, hence net Scope 2 emissions are disclosed for January- March 2024 after considering IRECs.

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

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

Yes. Independent Assurance has been carried out by the external agency 'Deloitte Haskins & Sells LLP.'

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

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

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

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We are taking steps towards a waste-free entity through various initiatives. We wish to create a waste-free future and are already taking preventive measures by minimising our use of plastic and reducing the waste from our Breweries/factories.

Parameter	FY2023-2024
<b>Total Waste generated (In Metric Tonnes)</b>	
Plastic waste (A)	5,316.00
E-waste (B)	0.62
Bio-medical waste (C)	0.24
Construction and demolition waste (D)	5.38
Battery waste (E)	Buyback System
Radioactive waste (F)	Not Generated
Other Hazardous waste. Please specify, if any. (G)	11,533.48
Other Non-hazardous waste generated (H)	2,64,169.10
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>2,81,024.82</b>
<b>Waste Intensity per rupee of turnover</b> (Total waste generated/Revenue from operations) (In Metric Tonnes/INR)	0.00000153
<b>Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP) (In Metric Tonnes/PPP)	0.0000343
<b>Waste Intensity in terms of physical output* (In Metric Tonnes/Kilolitres)</b>	0.22

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

Parameter	FY2023-2024
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (In Metric Tonnes)</b>	
Category of waste	
(i) Recycled	72,552.73
(ii) Re-used	1,82,160.64
(iii) Other recovery operations	Nil
<b>Total</b>	<b>2,54,713.37</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (In Metric Tonnes)</b>	
Category of waste	
(i) Incineration	12.86
(ii) Landfilling	26,299.11
(iii) Other disposal operations	Nil
<b>Total</b>	<b>26,311.97</b>

Note: FY 2022-23 numbers are not disclosed as they were not assured. All disclosures are for own operational manufacturing units excluding offices and contract manufacturing units.

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

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

Yes. Independent Assurance has been carried out by the external agency 'Deloitte Haskins & Sells LLP.'

Hazardous waste is disposed of through Pollution Control Board authorized/licensed vendors in line with Consent to Operate conditions.

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

The Company has standardized the methodology to identify, segregate, and quantify the waste generated. Implemented the 3Rs (Reduce-Reuse-Recycle) concept for the waste before disposing at the landfill site. The company has set a target for 100% waste reduction to landfill by end of financial year 2025.

**EI-11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:**

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

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

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

**EI-13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder (Y/N). If not, provide details of all such non-compliance, in the following format:**

Yes. The Company's operations and offices comply with the country's applicable environmental laws and regulations and operate as per Consent to Operate conditions from the Central and State Pollution Control Boards. Our dedicated, trained, and qualified Environment, Health, and Safety representative at each site coordinates the overall implementation of the site environmental management system. This includes the environmental performance of individual activities, coordinating environmental matters within the organization, advising line management in environmental matters, and contacting regulatory authorities and residents.

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

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

**Leadership Indicators**
**LI-1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):**

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

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

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

Parameter	FY 2023-2024	FY2022-2023
<b>Water withdrawal by source (In Kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third-party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (In Kilolitres)</b>	-	-
<b>Total volume of water consumption (In Kilolitres)</b>	-	-
<b>Water intensity per rupee of turnover</b> (Water consumed/turnover) (In Kilolitres)	-	-
<b>Water intensity</b> (optional) - relevant metric may be selected by the entity (In Kilolitres)	-	-
<b>Water discharge by destination and level of treatment (In Kilolitres)</b>		
(i) Into Surface water		
- No treatment	-	-
- With treatment - please specify the level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment - please specify the level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment - please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment - please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment - please specify the level of treatment	-	-
<b>Total water discharges (In Kilolitres)</b>	-	-

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

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

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

Parameter	Unit (Metric tons of CO <sub>2</sub> equivalent)	FY2023-2024	FY2022-2023
Total Scope 3 emissions (Break-up of GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)			
Total Scope 3 emissions per rupee of turnover		Currently not available	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency.

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

**LI-3. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

Not Applicable

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

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

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

Yes. The Company has a Disaster management plan across the Breweries/Units.

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

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

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

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

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

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

### Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

We consistently engage in multi-stakeholder interactions focused on addressing public policy and legislative matters. Furthermore, we are dedicated to conducting these interactions in strict compliance with all applicable laws and regulations. We contribute constructively to developing frameworks that foster ethical business practices, environmental sustainability, and social responsibility.

#### Essential Indicator

##### EI-1(a) Number of affiliations with trade and industry chambers/associations

We are affiliated with Four (4) trade and industry chambers/associations.

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

S.N.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers / associations (State / National)
1.	Brewers Associations of India (BAI)	State
2.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3.	Confederation of Indian Industry (CII)	National
4.	Federation of Karnataka Chambers of Commerce and Industry (FKCCI)	State

##### EI-2. Provide details of corrective action taken or underway on any issues related to anti-competitive conducted by the entity, based on adverse orders from regulatory authorities.

Name of Authority	Brief of the case	Corrective action taken
Competition Commission of India	Pricing discussions	Regular training and compliance programs for relevant employees are undertaken.

#### Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / others-please specify)	Web Link, if available
1.	The immediate need for Beer Tax rationalisation in the State of Maharashtra, where the MRP of Beers brands is very high compared to other States of India, owing to high State taxation.  These heightened tax rates have consequently hindered the growth trajectory of the beer industry within the state, impeding its ability to realize its full growth potential.	The team submitted a plea on the immediate need for tax rationalisation for Beer vis-à-vis other segments of alcoholic beverages to revive demand (which has been flat since 2012) to key officials in the State. Intervention is required to ensure the sustainability of investments made in the State by United Breweries Limited as well as other Brewers.  A comprehensive Business Case was proposed to the State, with tax and growth rate comparisons with other similar States, and recommendations on taxation parity.  Owing to the above efforts, the State Government has constituted a "Beer Study Group" to analyze the current concerns and propose taxation reforms to revive Industry growth.	No	Part of the overall business plan	-

### Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / others-please specify)	Web Link, if available
2.	The need for price revision on account of inflationary pressures resulting in a high-cost burden on Beer manufacturing and supplies in the State of Rajasthan  Also, rationalisation of Excise Duties on Beer and tax structure to avoid tax on tax	Built a case for price revision owing to inflation in dry and wet goods, increased working capital, and steep increase in logistics and packaging material cost.  Also submitted a business case for rationalisation of Beer taxes and to revive the industry to pre-COVID levels. Additionally recommended reforms to enhance the Ease of Doing Business in the State.  Quantified the benefits to the investment made in the State and thus the need for a comprehensive policy on pricing and taxation to drive sustainability of the investments made in the State.  Submitted through meetings at the Excise Department, as well as the Secretarial Level in the Government.  Owing to the above efforts, the State Government in their Annual Excise Policy of 2024-25 allowed a ₹20/ Case EBP revision for Brewers.	No	Part of the overall business plan	-
3.	Owing to the growing demand for Beer in Odisha even in the non-peak season, there is an urgent need for a policy on third-shift Brewery operations in Odisha. This would help in effectively meeting demand in peak as well as the non-peak season in a streamlined manner.  Also requested State to maintain the taxation levels on Beer, as the growth rate itself is providing the revenue buoyancy to the exchequer.	Created a Business case for the State on the benefits of allowing additional shift operations which included buoyancy in State Revenues and Volumes, as well as higher local employment and in-state resource utilisation like packaging material and logistics/transport services. This would lead to the sustainability of the investment made in the state.  Submitted the Win-Win proposal through meetings at the Excise Department as well as the Secretarial Level in the Government.  The state allowed for three shift operations for the entire year (FY24).  Also, in the annual Excise policy 2024-25, the State has kept the taxation levels intact, thus enabling an environment for better business continuity.	No	Part of the overall business plan	-

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / others-please specify)	Web Link, if available
4.	Because of hyperinflation in commodities and services, an immediate need for price revision (EBP increase) in the State of Telangana. Costs have increased for most input goods and services.  Also, rationalisation of Excise Duties and tax structure to avoid tax on tax	Built a case for price revision owing to inflation in dry and wet goods, increased working capital, and steep increase in logistics and packaging material cost.  Also submitted a business case for rationalisation of Beer taxes and to revive the industry badly hit by COVID.  Quantified the benefits to the investment made in the State and thus the need for a comprehensive policy on pricing and taxation to drive sustainability of the investments made in the State.  Submitted through meetings at the Excise Department, as well as Secretarial Level in the Government.	No	Part of the overall business plan	-
5.	Tax rationalisation in the State of Maharashtra, where the price of Beer is high compared to other States of India.	The State has one of the highest taxes which has led to the degrowth of the Beer Industry. Submitted a plea on the immediate need for tax rationalisation for Beer vis-à-vis other segments of alcoholic beverages to revive demand in the State (which has been flat since 2012), and sustainability of investments made in the State by United Breweries Limited as well as other Brewers.	No	Part of the overall business plan	-
6.	Engaged with the State officials in Karnataka on the key issue of taxation increase on Beer multiple times in a financial year.  Also advocated for streamlining operations through manufacturing reforms to drive Ease of Doing Business in the State	Highlighting the importance of responsible consumption, submitted a policy proposal to the State officials on tax rationalisation measures for the Brewing industry in the State.  Engaged with external stakeholders in the Government through multiple meetings, and submitted an Ease of Doing Business paper for removing regulatory bottlenecks in manufacturing and supply chain	No	Part of the overall business plan	-
7.	Multiple engagements with the Government of Tamil Nadu to bring in necessary policy measures to ensure Business continuity in the State	Submitted a Business Proposal to key officials in the Finance, Revenue, and Excise Department on how necessary policy and process reforms would safeguard the existing investment, employment generation, bring in higher investment, better market competition, and higher consumer choices, leading to buoyancy in State revenues and growth of the industry.  Achieved Business continuity and continued closely working with the Government to drive win-win proposals for all stakeholders.	No	Part of the overall business plan	-

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / others-please specify)	Web Link, if available
8.	Numerous consultations with the Government of Andhra Pradesh to implement essential policy measures ensuring business continuity in the state.	Submitted a comprehensive Business Proposal to Excise and Revenue officials outlining needed policy and process reforms aimed at safeguarding our existing investments, attracting new investments, higher employment generation, enhancing market competition, expanding consumer choices, and ultimately boosting State revenues and industry growth.  Successfully ensured business continuity and maintained ongoing collaboration with the Government to develop mutually beneficial proposals benefiting all stakeholders.	No	Part of the overall business plan	-

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

Equity, diversity, and inclusion are the pillars of a thriving and progressive society and business. They signify a more robust world and workforce, bringing us closer to our customers as well as a fairer world. To this end, we have taken a holistic approach that focuses on using our scale and reach to create impact, driving equity through our workplaces, brands, supply chains, and communities.

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

During FY2023-24, we have not undertaken any projects that require Social Impact Assessment (SIA).

Name and brief details of the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant Web link
Not Applicable					

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

During FY2023-24, we have not undertaken any projects that are require Rehabilitation and Resettlement (R&R).

Sr. No.	Name of the Project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

UBL works closely with communities in identified areas in the domains of environment, women empowerment, community development, and addressing harmful use. Within its areas of work, the Company has robust mechanisms to assess the impact of projects on intended beneficiaries. These mechanisms include site visits, one-on-one and group discussions with beneficiaries to independent external assessments, among others, and provide many opportunities to receive and redress grievances of the intended beneficiaries. At the brewery level grievances, if any, are taken up and addressed.

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

Parameter	FY2023-2024
Directly sourced from MSMEs/Small producers <sup>1</sup>	24.72%
Directly from within India	96.38%

Note: FY 2022-23 numbers are not disclosed as they were not assured.

<sup>1</sup> No small producers were identified other than MSMEs.

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**EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wages cost.**

Locations	FY2023-2024
Rural	39.08%
Semi-urban	7.08%
Urban	23.00%
Metropolitan	30.84%

Note: FY 2022-23 numbers are not disclosed as they were not assured.

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

It is not applicable as there was no Social Impact Assessment required to be conducted during FY2023-24.

Details of negative social impacts identified	Corrective action taken
	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
			Not Applicable

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

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

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

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

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

**Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**
**LI-5. Details of corrective actions taken on underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.**

Name of Authority	Brief of the Case	Corrective action taken
		Not Applicable

**LI-6. Details of beneficiaries of CSR Projects:**

We are committed to operating and growing our business in a socially responsible way. Our purpose is to make sustainable living commonplace. Our CSR Policy, approved by the Board of Directors, outlines a clear agenda through which we will continue to contribute to the community at large. Please refer to our Integrated Annual Report for more details on our CSR initiatives.

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Jal Shakti	8,178	31%
2.	Jal Unnati	9,019	38%
3.	Jal Akshay	8,369	20%
4.	Jal Khushali	3,121	18%
5.	Haritha Samruddhi Phase 2	493	13%
6.	Jal Samwardhan	2,636	4%
7.	Provision of RO water purifier with cooler to 15 schools in Bagalkot district	4,574	Not definable
8.	Water Conservation Project, Ludhiana (Phase 2 – Repair and Maintenance)	7,198	17%
9.	SAKhEE (Strengthening and Advancement of Women in Khurda by Entitlement & Enterprise)	236	100%
10.	Jal Sanchay	472	32%
11.	Pragati Scholarship Program	5	100%
12.	Kartavya	216	Not definable
13.	Contribution to Armed Forces Flag Day Fund	Not definable	Not definable
14.	Shuttle Express Stadium Renovation	125	Not definable

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

Our relationship with our customers is built on mutual trust and mutual interest. We handle any personal data and digital information we hold about them responsibly. To reduce the impact of external cyber attacks impacting our business, we have firewalls, and threat monitoring systems in place, complete with immediate response, capabilities to mitigate identified threats. Through technology, we are addressing the needs of the new-age consumers who are looking for superior and sustainable products, making informed choices, and demanding brands with purpose. We continue to invest in and create distinctive data and technology-led capabilities that are helping us meet the complexities of the business and the evolving needs of consumers and customers.

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

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

## Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

(\*) All bottles, and cans of our finished product 'Beer' shall have mandatory statutory warnings on the labels.

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

Particulars	FY2023-2024			FY2022-2023		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	3	Nil	-	1	Nil	-
Cyber-security (Fake Interviews)	1	Nil	-	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Others (Consumer cases) *	06	06	Pending	08	24	NA

\* Out of twenty-four (24) pending consumer cases during the financial year 2022-2023, sixteen (16) cases belongs to the previous financial year 2021-2022, and two (2) cases were disposed of during the financial year 2022-2023.

- Five (5) legal notices received from consumers, which were replied.

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

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

Particulars	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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

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

- Security Policy : D&T Solutions - Information\_Security\_Procedure\_v5.1.pdf
- Privacy Policy: <https://www.unitedbreweries.com/privacy-policy>

### EI-6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

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

## Section C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

#### (a) Number of instances of data breaches along with impact

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

#### (b) Percentage of data breaches involving personally identifiable information of customers

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

#### (c) Impact, if any, of the data breaches

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

## Leadership Indicators

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

Information on products and services can be accessed through the Company's Weblink: <https://www.unitedbreweries.com/our-brands>.

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

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

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

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

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

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