UNITED BREWERIES LIMITED
PART OF THE HEINEKEN COMPANY

September 04, 2026

To,

BSE Limited
Scrip Code: 532478

National Stock Exchange of India Limited
Scrip Code: UBL

Dear Sir,

Sub: **Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations): Outcome of the Tax Litigation**

In compliance with Regulation 30 read with Para B(8) of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025, we wish to inform that the Company has received a favourable Order from the Hon'ble High Court of Judicature at Bombay, Bench at Aurangabad, details of which are enclosed as ***Annexure***.

The same is for your records.

Thanking you,
For UNITED BREWERIES LIMITED

NIKHIL MALPANI Digitally signed by NIKHIL MALPANI Date: 2026.09.04 21:15:52 +05'30'

NIKHIL MALPANI
Company Secretary & Compliance Officer

Encl: As above

Registered & Corporate Office : UB Tower, UB City, # 24, Vittal Mallya Road, Bengaluru - 560 001, INDIA
Tel : (91-80) 45655000, Fax : (91-80) 22211964, 22229488, Email : ublcorporate@ubmail.com
Corporate Identity Number : L36999KA1999PLC025195, Web Site : www.unitedbreweries.com

UNITED BREWERIES LIMITED
PART OF THE HEINEKEN COMPANY

Annexure

S. No.	Particulars	Description
For Reference		
1.	Brief details of litigation, viz., name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation	**Name (s) of the Opposing Party-** Commissioner of Central Excise Aurangabad (Now Commissioner of Central GST and Service Tax, Aurangabad). **Court/tribunal/agency where litigation is filed-** The Hon'ble High Court of Judicature at Bombay, Bench at Aurangabad **Brief details of dispute/ litigation-** The Revenue had filed an appeal in the Hon'ble High Court of Judicature at Bombay, Bench at Aurangabad, against the Order passed by CESTAT, Mumbai in favour of Millennium Beer Industries Limited ("**MBIL**"), which was subsequently amalgamated with United Breweries Limited ("**UBL**") with effect from April 1, 2010. The matter pertains to a Service Tax demand of ₹ 21.92 crore for the period September 2009 to November 2011, together with applicable interest and penalties. The Revenue contended that MBIL's contract brewing activities during the relevant period constituted "Business Auxiliary Service" and were liable to Service Tax.
For Update		
2.	Expected financial implications, if any, due to compensation, penalty, etc.	Reduction of tax demand/contingent liability from ₹ 21.92 crore to Nil
3.	Quantum of claims, if any;	NIL
4.	The details of any change in the status and/or any development in relation to such proceedings;	The Hon'ble High Court of Judicature at Bombay, Bench at Aurangabad, vide its Order received on September 04, 2026, has dismissed the Revenue's appeal and upheld the favourable order passed by CESTAT, Mumbai. The Court held that the Service Tax demand of ₹21.92 crore, along with applicable interest and penalties, for the period September 2009 to November 2011 was barred by limitation. The Court further applied the principle of consistency, noting that the Revenue had accepted a materially identical issue in another comparable case.
5.	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and/or any development in relation to such proceedings;	Not Applicable
6.	In the event of settlement of the proceedings, details of such settlement, including terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity	Not Applicable

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