

DIAGEO

INDIA

United Spirits Limited

Registered Office:

UB Tower

#24, Vittal Mallya Road,
Bengaluru 560 001

Tel: +91 80 2221 0705

Fax: +91 80 2224 5253

www.diageoindia.com

20th April 2024

BSE Limited
Listing Department
Dalal Street, Mumbai 400 001
Scrip Code: 532432

National Stock Exchange of India Ltd
Exchange Plaza, C-1 Block G, Bandra Kurla
Complex, Bandra East, Mumbai- 400051
Scrip Code: MCDOWELL-N

Dear Sirs,

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Reference to the captioned subject, please take on record the disclosure in requisite format in
Annexure A.

This is for your information and records.

Thank you,

For United Spirits Limited

Shrinidhi K A
Senior Manager - Company Secretarial

Encl: as above



Annexure A

Name of the authority	Joint Commissioner of State Tax, Appeals, Amravati Division, Amravati in the case of Pioneer Distilleries Limited (merged into United Spirits Limited on 30 th December 2022)
Nature and details of the action(s) taken, initiated or order(s) passed;	FY 2017-18 (CST and MVAT) - Order-in-Appeal dated 28 th February 2024
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on 19 th April 2024 at 12.00 noon at Unit. Please note that the reason for the delay in notification is due to the fact that the Company was analysing the order and evaluating impact.
Details of the violation(s)/contravention(s) committed or alleged to be committed;	Deputy Commissioner, State Tax had levied demand on non-submission of certain statutory declaration forms, delivery proofs and disallowed an element of input tax credit, etc. The Company had filed appeal before Joint Commissioner who has given partial relief on both CST and VAT demands. The Company will be contesting the matter before the higher authorities.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the Company's risk-assessment process, it believes it has a good case and does not expect any material financial implications.
Quantum of claim, if any	Demand: CST – INR 21.80 crores (including interest of INR 11.32 crores) VAT – INR 2.90 crores (including interest of INR 1.50 crores)

