

1<sup>st</sup> August 2025

BSE Limited  
Listing Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001  
Scrip Code: 532432

The National Stock Exchange of India Limited  
Exchange Plaza, C-1 Block G,  
Bandra Kurla Complex, Bandra East,  
Mumbai – 400 051  
Scrip Code: UNITDSPR

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 and B.**

This is for your information and records.

Thank you,

For United Spirits Limited

Mital Sanghvi  
Company Secretary

Encl: as above



**Annexure A**

<b>Sn.</b>	<b>Particulars</b>	<b>Remarks</b>
1	<b>Name of the authority</b>	Deputy Commissioner of Income Tax – Central Circle – 2(1), Bengaluru.
2	<b>Nature and details of the action(s) taken, initiated or order(s) passed;</b>	Assessment order for FY 2019-20 u/s 143(3) of the Income Tax Act, 1961.
3	<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;</b>	Received by the Company on 31 <sup>st</sup> July 2025 at 19:18 hrs IST.  This information was received by the officer of the Company on 1 <sup>st</sup> August 2025 at 05:46 hrs IST.
4	<b>Details of the violation(s)/contravention(s) committed or alleged to be committed;</b>	Assessing Officer has passed an order u/s 143(3) of the Income Tax Act, 1961 making disallowances similar to prior years resulting in tax demand of INR 179.2 crore.  The Company is in the process of filing an appeal before the ITAT against this order and, also, a stay application before the Assessing Officer.
5	<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.</b>	Based on the Company's established risk assessment methodology, it has a good case and does not expect any material financial implications.
6	<b>Quantum of claim, if any</b>	Tax demand of INR 179.2 crore including interest.



**Annexure B**

Sn.	Particulars	Remarks
1	<b>Name of the authority</b>	Deputy Commissioner of Income Tax – Central Circle – 2(1), Bengaluru.
2	<b>Nature and details of the action(s) taken, initiated or order(s) passed;</b>	Assessment order for FY 2020-21 u/s 143(3) of the Income Tax Act, 1961.
3	<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;</b>	Received by the Company on 31 <sup>st</sup> July 2025 at 19:53 hrs IST  This information was received by the officer of the Company on 1 <sup>st</sup> August 2025 at 05:46 hrs IST.
4	<b>Details of the violation(s)/contravention(s) committed or alleged to be committed;</b>	Assessing Officer has passed an order u/s 143(3) of the Income Tax Act, 1961 making disallowances similar to prior years resulting in tax demand of INR 166.2 crore.  The Company is in the process of filing an appeal before the ITAT against this order and, also, a stay application before the Assessing Officer.
5	<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.</b>	Based on the Company's established risk assessment methodology, it has a good case and does not expect any material financial implications.
6	<b>Quantum of claim, if any</b>	Tax demand of INR 166.2 crore including interest.

