

DIAGEO INDIA

United Spirits Limited

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3rd March 2026

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, kindly take on record disclosure in requisite format in **Annexure A**.

This is for your information and records.

Thank you,

For United Spirits Limited

Pragya Kaul
Company Secretary and Compliance Officer



ANNEXURE A

Name of the authority	Custom, Excise & Services Tax Appellate Tribunal, Bangalore (CESTAT)
Nature and details of action(s) taken, initiated or order(s) passed;	Order dated 9 th June 2025 relating to FY 1997-2005
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Received on 2 nd March 2026 at 10:10 PM IST.
Details of violation(s)/ contravention(s) committed or alleged to be committed	In continuation of Note 8 of our filing dated 14 th August 2023, the Company has received a favourable order from the Hon'ble CESTAT. The Tribunal has upheld the valuation methodology followed by the Company and held that the royalty received from Contract Bottling Units (CBUs) has no nexus with the price of food flavours sold to them. Accordingly, the entire excise duty demand raised against the Company stands deleted.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	NIL, as the Company has received a favourable order from CESTAT on the valuation issue, granting full relief.
Quantum of claim, if any	Entire demand for the excise duty stands deleted: <ul style="list-style-type: none"> - Central Excise Duty of INR 79.80 crores + applicable interest to NIL. - Penalty of INR 60.70 crores to NIL.

