

United Spirits Limited

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6th 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: Submission of Business Responsibility and Sustainability Report for FY 2024-25

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report for FY 2024-25. The same may also be accessed from the website of the Company from the following link:

<https://www.diageoindia.com/~media/Files/D/Diageo-V2/Diageo-India/investors/financials/results-reports-and-presentations/reasonable-assurance-report-business-responsibility-sustainability-report-2024-25.pdf>

This is for your information and records.

Thank you,

For United Spirits Limited

Mital Sanghvi
Company Secretary

Encl: as above



Independent Practitioner’s Reasonable Assurance Report on Identified Sustainability Information in United Spirits Limited’s Business Responsibility and Sustainability Report pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of United Spirits Limited

We have undertaken to perform a reasonable assurance engagement for United Spirits Limited (the “Company” or “USL”) vide our Engagement Letter dated February 7, 2025, in respect of the agreed Sustainability Information referred in “Identified Sustainability Information” paragraph below (the “Identified Sustainability Information”) in accordance with the Criteria stated in the “Criteria” paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (“BRSR”) section in the Annual Report of the Company for the financial year ended March 31, 2025, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the “LODR Regulations”). This engagement was conducted by a team comprising assurance practitioners and engineer/ environment expert.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2025, is summarised in Appendix 1 to this report.

Our reasonable assurance engagement was only with respect to the Identified Sustainability Information included in the BRSR of the Company for the financial year ended March 31, 2025.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the “BRSR Core”, which is a subset of the BRSR, consisting of a set of Key Performance Indicators (“KPIs”)/ metrics under nine Environmental, Social and Governance (“ESG”) attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the guidance note given in Annexure 16 and 17, respectively, of the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the ‘Industry Standards on Reporting of BRSR Core’ issued by SEBI vide circular SEBI/HO/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the “SEBI Circulars”).

Management’s Responsibilities

The Company’s Management is responsible for determining the Reporting Boundary of the BRSR, and for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circulars related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, and 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 BRSR, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company’s compliance with the requirements of LODR Regulations and the SEBI Circulars in relation to the BRSR Core.

Inherent Limitations in preparing the Identified Sustainability Information

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 entities. In addition, Greenhouse Gas (“GHG”) quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

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 (“ICAI”) and the International Code of Ethics for Professional Accountants (including International Independence Standards) (“IESBA Code”) issued by the International Ethics Standard Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Price Waterhouse & Co Chartered Accountants LLP (the “Firm”) applies Standard on Quality Control 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, the International Standard on Quality Management (“ISQM”) 1 “Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements” and ISQM 2 “Engagement Quality reviews”, and accordingly maintains a comprehensive

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system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the 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 the Standard on Assurance Engagements ("SAE") 3410, "Assurance Engagements on Greenhouse Gas Statements", both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement ("ISAE") 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements", both issued by the International Auditing and Assurance Standards Board (collectively referred to as "the Standards").

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error and responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

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

Given the circumstances of the engagement, in performing the procedures referred above, we:

- 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 enquiries of the Company's Management, including those responsible for Sustainability, Environmental Social Governance ('ESG'), Human Resources (HR), etc., and those with responsibility for managing the Company's BRSR
- Obtained an understanding and performed an evaluation of the design of the key systems, processes, and controls for managing, recording and reporting on the Identified Sustainability Information with respect to all USL owned manufacturing sites and owned and leased offices and warehouses within the standalone Reporting Boundary (as mentioned in the BRSR). Further, for select Identified Sustainability Information, in addition to obtaining an understanding and performing evaluation of certain Information Technology General Controls (ITGCs), operating effectiveness of the ITGCs was also tested.
- Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Checked the consolidation for all USL owned manufacturing sites and owned and leased offices and warehouses within the standalone Reporting Boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for all USL owned manufacturing sites and owned and leased offices and warehouses within the standalone Reporting Boundary (as mentioned in the BRSR) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This included assessing records and performing testing including recalculation of sample data to establish an assurance trail.
- Assessed the level of adherence to the BRSR Core format issued by SEBI and followed by the Company in preparing the BRSR.
- Assessed the BRSR, for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to Identified Sustainability Information and relevant source data/ information.

- Where applicable for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2025 and the underlying books and records.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainable Information.
- Obtained written representations from the Company's Management.

Exclusions

Our reasonable assurance scope excludes the following and, therefore, we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information listed in Appendix 1 to this report.
- Aspects of the BRSR and data/ information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period, i.e., the financial year ended March 31, 2025.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/ or data.

Opinion

Based on the procedures performed and the evidence obtained, the Company's Identified Sustainability Information summarised in Appendix 1 to this report and included in the BRSR, for the financial year ended March 31, 2025, are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Emphasis of Matter

We draw attention to the note in Section A (Question no. 13) of the BRSR, which describes the reporting boundary as the Company's Owned Manufacturing Sites and owned and leased Offices and Warehouses and does not include Third-Party Manufacturing Sites managed by the respective third parties for the reasons stated therein. Our opinion is not modified in respect of this matter.

Restriction on Use

Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditors of the Company.

This report has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely to enable them to comply with the requirements of the Circulars and LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same as part of the BRSR Report forming part of Company's Annual Report which will be published on the Company's website. Our report should not be used for any other purpose or by any person other than the addressees of our report. Price Waterhouse & Co Chartered Accountants LLP does not accept or assume any liability or any duty of care for any other purpose or to any person other than the Company.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E300009

Heman Sabharwal
Partner

Membership Number: 093263

UDIN:

Place: Gurugram

Date: May 20, 2025

Appendix 1

Identified Sustainability Information (BRSR Core Indicators)

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
1.	Principle 6 - E7	Green-house gas (GHG) footprint#	<ol style="list-style-type: none"> 1. Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO₂e) into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 3. GHG Emission Intensity (Scope 1 +2) <ol style="list-style-type: none"> a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2.	Principle 6 - E3 Principle 6 - E4	Water footprint#	<ol style="list-style-type: none"> 1. Total water consumption 2. Water consumption intensity <ol style="list-style-type: none"> a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3.	Principle 6 - E1	Energy Footprint#	Total Energy Consumed % of energy consumed from renewable sources Energy intensity <ol style="list-style-type: none"> a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4.	Principle 6 - E9	Embracing circularity- details related to waste management by the entity#	<ol style="list-style-type: none"> 1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated ((A+B + C + D + E + F + G + H) 10. Waste intensity <ol style="list-style-type: none"> a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method
5.	Principle 3 - E1 (c) Principle 3 - E11	Enhancing employee wellbeing and Safety	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company. 2. Details of safety related incidents for employees and workers (including contract-workforce) <ol style="list-style-type: none"> a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6.	Principle 5 - E3 (b) Principle 5 - E7	Enabling Gender Diversity in Business	<ol style="list-style-type: none"> 1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH <ol style="list-style-type: none"> a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
7.	Principle 8 - E4 Principle 8 - E5	Enabling Inclusive Development	<ol style="list-style-type: none"> 1. Input material sourced from following sources as % of total purchases -Directly sourced from MSMEs/ small producers and from within India. 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 - E7 Principle 1 - E8	Fairness in Engaging with Customers and Suppliers	<ol style="list-style-type: none"> 1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events. 2. Number of days of accounts payable
9.	Principle 1 - E9	Open-ness of business	<ol style="list-style-type: none"> 1. Concentration of purchases & sales done with trading houses, dealers, and related parties <ol style="list-style-type: none"> a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Loans and advances & investments with related parties Share of RPTs (as respective %age) in- <ol style="list-style-type: none"> a) Purchases b) Sales c) Loans & advances d) Investments

Notes:

*'E' denotes Essential Indicator

denotes data reported for USL owned manufacturing sites and owned and leased offices and warehouses

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Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable	265
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe	268
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains	271
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders	277
Principle 5	Businesses should respect and promote human rights	280
Principle 6	Businesses should respect and make efforts to protect and restore the environment	285
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	295
Principle 8	Businesses should promote inclusive growth and equitable development	298
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner	300

Section A: General Information about the Company

I. Details of the listed entity

S. No.	Particulars	Response
1.	Corporate Identity Number (CIN) of the Company	L01551KA1999PLC024991
2.	Name of the Listed Entity	United Spirits Limited
3.	Year of incorporation	1999
4.	Registered office address:	UB TOWER', #24, Vittal Mallya Road, Bengaluru - 560 001
5.	Corporate address:	UB TOWER', #24, Vittal Mallya Road, Bengaluru - 560 001
6.	E-mail:	cosec.india@diageo.com / investor.india@diageo.com
7.	Telephone:	080-22210705
8.	Website:	www.diageoindia.com
9.	Financial year for which reporting is being done:	April 01, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited & BSE Limited
11.	Paid-up Capital	₹ 145 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Jitendra Mahajan Chief Supply & Sustainability Officer Telephone: 080-22210705; Email: investor.india@diageo.com

S. No.	Particulars	Response
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 which form a part of its consolidated financial statements, taken together).	<p>The financial information presented in the report is for standalone legal entity, United Spirits Limited (USL). The non-financial information (environment, social and governance) presented in the report is for standalone legal entity, unless otherwise specified below.</p> <p>USL operates through its Own Manufacturing sites, Third-Party Manufacturing sites (which includes Tie-up Manufacturing Units and Leased Manufacturing Units), Owned and Leased Offices and Warehouses. USL's operations are subject to excise regulations. Under these regulations, USL as a brand owner is required to register brands with the excise authorities and only such registered brands can be supplied by USL either through its Own Manufacturing sites or Third-Party Manufacturing sites.</p> <p>For the purposes of financial reporting, in accordance with the applicable accounting standards, the Company includes revenue, cost of goods sold and applicable duties and taxes relating to the Third Party Manufacturing sites into USL's Standalone Financial Statements. Further, the Company capitalizes Right of Use assets and the corresponding lease liabilities for the Third-Party Manufacturing sites in the Standalone Financial Statements. Please refer to Notes 3.2 and 20 under Notes to the Audited Standalone Financial Statements in the Integrated Annual Report page 332 and 355 respectively.</p> <p>The non-financial information has been reported for Owned Manufacturing sites, Owned and Leased Offices and Warehouses for indicators under the BRSR Core attributes of Green-house gas footprint, Water footprint, Energy footprint, Waste management and Total Output of Products considered for intensity across the same.</p> <p>The reporting boundary excludes the above mentioned non-financial information pertaining to Third-Party Manufacturing sites considering that the key sustainability activities of Third-Party Manufacturing sites are managed by respective parties themselves and the Company does not have operational control so far as it relates to such activities.</p> <p>Additional considerations for such exclusion include the complexities of USL's operating rights in relation to excise regulations as applicable to Third-Party Manufacturing sites and non-availability of specific guidance in the BRSR on reporting of non-financial information in relation to such Third-Party Manufacturing sites.</p> <p>The reporting boundary will be reviewed by the Company on an annual basis to align to any further guidance/clarity on the above matter.</p>
14.	Name of assurance provider	Price Waterhouse & Co Chartered Accountants LLP
15.	Type of assurance obtained	Reasonable assurance on BRSR core indicators

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

Description of main activity	Description of business activity	% of Turnover of the entity
Manufacturing (Main Activity Group Code - C1)	The company is involved in the manufacture, sale, and distribution of alcoholic beverages	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's turnover)

Product / service	NIC Code	% of Total Turnover contributed
Alcoholic Beverages, Indian Made Foreign Liquor, Extra Neutral Alcohol	11011	100%

III. Operations

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

Businesses and operations are spread across the country.

Location	No. of plants/Operations	No. of offices	No. of warehouses/depot	Total
National	11	19	11	41
International	Nil			

Note: There were 11 owned manufacturing sites, non-operational throughout the year and therefore not included above.

19. Markets served by the entity

a. Number of locations

Location	Number
National	28 states and 6 union territories
International	24 countries

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Exports contribute to 0.59% of our total turnover.

c. A brief on types of customers:

USL is one of the leading alcohol beverage company in India and a subsidiary of the global leader Diageo Plc. With a portfolio of 140+ SKUs, we offer a diverse range of global and premium Indian brands including several iconic names across categories such as Scotch, IMFL whisky, brandy, rum, vodka, and gin, catering to varied consumer preferences and price segments. We sell over 60 million cases annually through a variety of business models, including corporate partnerships, distributors, wholesalers, retailers, aggregators, and modern trade channels. Our reach extends to more than 90,000 outlets across 28 states and 6 union territories, supported by 1,500+ direct dispatch customer drop points, and we export to 24 countries globally. By blending global expertise with local innovation, we consistently deliver world-class products and exceptional consumer experiences, ensuring seamless accessibility across markets.

IV. Employees

20. Details as at the end of the financial year:

a. Employees and workers (including differently abled)

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
Permanent (D)	1486	1065	72%	421	28%
Other than Permanent (E)	18	12	67%	6	33%
Total Employees (D+E)	1504	1077	72%	427	28%
Workers					
Permanent (F)	934	870	93%	64	7%
Other than Permanent (G)	3253	2471	76%	782	24%
Total Workers (F+G)	4187	3341	80%	846	20%

Note: Trainees and apprentices not included in the workforce

b. Differently abled Employees and workers

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees					
Permanent (D)	0	0	0%	0	0%
Other than permanent (E)	0	0	0%	0	0%
Total differently abled employees (D+E)	0	0	0%	0	0%
Differently Abled Workers					
Permanent (F)	7	7	100%	0	0%
Other than Permanent (G)	36	36	100%	0	0%
Total differently abled workers (F+G)	43	43	100%	0	0%

21. Participation/Inclusion/Representation of women - BOD/KMP

Particulars	Total (A)	No. and % of Females	
		No(B)	%(B/A)
Board of Directors*	9	3	33%
Key Management Personnels	3	1	33%

*Two of the Key Management Personnel are also part of Board of Directors.

*Mahendra Kumar Sharma, Chairperson & Non-Executive Director and Hina Nagarajan, CEO & MD, served as members of the Board until March 31, 2025. Praveen Someshwar, CEO & MD has replaced Hina Nagarajan effective April 1, 2025.

22. Turnover rate for permanent employees and workers - Past 3 years

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11%	19%	14%	12%	21%	14%	19%	28%	21%
Permanent Workers	26%*	6%	25%	29%*	2%	27%	12%	71%*	16%

Note: The turnover is a result of the Voluntary Separation Scheme due to closure of units under our ongoing 'Supply Agility Program', which aims to consolidate manufacturing operations across India. As part of settlement arrangement, permanent workers received closure compensation and opted for voluntary separation from the company.

V. Holding, Subsidiary and Associate Companies

23. Names of holding / subsidiary / associate companies / joint ventures

Sl. No	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Diageo plc	Ultimate Holding company	-	No
2	Tanqueray Gordon & Company Ltd., United Kingdom (Holding Company of Diageo Relay B V)	Holding Company of Diageo Relay B V	-	No
3	Diageo RELAY BV	Holding Company	56%	No
4	Asian Opportunities & Investments Limited (AOIL)	Subsidiary	100%	No
5	Palmer Investment Group Limited	Subsidiary	100%	No
6	Shaw Wallace Overseas Limited	Subsidiary	100%	No
7	USL Holdings Limited	Subsidiary	100%	No

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Sl. No	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
8	USL Holdings (UK) Limited	Subsidiary	100%	No
9	United Spirits (UK) Limited	Subsidiary	100%	No
10	United Spirits (Great Britain) Limited	Subsidiary	100%	No
11	McDowell & Co (Scotland) Limited	Subsidiary	100%	No
12	Royal Challengers Sports Private Limited	Subsidiary	100%	No
13	Nao Spirits & Beverages Private Limited	Joint venture	30%*	No
14	Inspired Hospitality Private Limited	Joint venture	15%*	No
15	V9 Beverages Private Limited	Joint venture	15%*	No
16	Indie Brews and Spirits Private Limited	Joint venture	25%*	No

Note: The company holds an ownership interest in the aforementioned joint ventures on a fully diluted basis as of March 31, 2025.

VI. CSR Details

24	(i). Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
	(ii). Turnover	26,780 Cr.
	(iii). Network	7,879 Cr

Note: The turnover of ₹ 26,780 Cr includes the total revenue from the operations as mentioned in Note 20 of Audited Standalone Financial Statements.

VII. Transparency & Disclosures Compliance

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

Stakeholder Group from Whom complained received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024 -25			FY 2023 -24		
		Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (Other than Shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes	22	0	-	16	0	-
Employees and workers	Yes	62	14	-	58	2	-
Customers/ Consumer*	Yes	674	88	-	507	71	-
Value chain Partners	Yes	3	0	-	3	0	-

*Figures from the previous year have been changed due to revision in reporting methodology.

Note 1: Our grievance redressal policy is primarily implemented through its "SpeakUp" service- <https://www.diageoindia.com/en/about-us/corporate-governance/speak-up>

Note 2: The two complaints filed by employees and workers, which were pending as of 31st March 2024, have been resolved during the year.

Note 3: Customer/Consumer complaints include complaints pertaining to product quality. Out of 674 complaints, 586 were validated and resolved during the reporting period, while 88 remained under investigation as on 31st March 2025. The 71 complaints pending as of 31st March 2024, were successfully resolved within the year.

26. Overview of the entity’s material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format -

Material issue identified	Indicate whether risk or opportunity (R/O)	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)
Promoting moderation	Opportunity	By advocating for responsible drinking, we help reduce the risks associated with alcohol misuse, including health complications and social harm. This approach supports public well-being, safeguards the brand’s reputation and ensures compliance with regulatory standards aimed at protecting public health.	-	Embedding moderation into our strategic framework aligns with principles of sustainable growth and corporate social responsibility and drives long-term value creation. This approach strengthens investor confidence, reinforces brand loyalty, and supports long-term value creation delivering both financial returns and reputational gains that make moderation a prudent and forward-looking business strategy.
Including and empowering women, minorities, and under-represented groups	Opportunity	Empowering women, minorities, and under-represented groups both in the workforce and in leadership helps build a more innovative, balanced, and effective organization. Fostering inclusivity in hiring, marketing, and decision-making enables broader perspectives and supports the development of products and services that resonate with diverse consumer segments.	-	Championing inclusivity and diversity is a strategic imperative that enhances talent acquisition, elevates workforce quality, and reduces recruitment costs, ultimately driving product innovation, increasing revenue, and expanding market share. By fostering a strong focus on inclusion, we gain a deeper understanding of diverse customer needs, positioning ourselves as a progressive and responsible industry leader.
Ensuring access to clean water, sanitation, and hygiene	Opportunity	Access to clean water, sanitation, and hygiene (WASH) is fundamental to public health, human dignity, and sustainable development. Communities lacking reliable WASH infrastructure face increased health risks, reduced productivity, and diminished quality of life. Addressing this issue presents a significant opportunity to enhance community well-being, build stakeholder trust, and contribute to long-term environmental sustainability.	-	Investing in clean water, sanitation, and hygiene infrastructure creates long-term value by reducing health-related disruptions, enhancing workforce productivity, strengthening community goodwill, and mitigating future regulatory or compliance costs.

Material issue identified	Indicate whether risk or opportunity (R/O)	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)
Ensuring responsible marketing/ retailing of alcohol	Opportunity	Promoting responsible marketing/retailing of alcohol enhances consumer trust, aligns with regulatory expectations, and supports public health objectives.	-	Responsible marketing and retailing practices leads to increased consumer trust, brand loyalty, and market share, while reducing the risk of regulatory fines or reputational damage.
Preventing harmful use of alcohol	Opportunity	Preventing the harmful use of alcohol aligns with public health priorities and demonstrates corporate responsibility.	-	Promoting the responsible use of alcohol enhances brand reputation and consumer trust leading to stable market presence. It helps in gaining a competitive edge and differentiate brands in the marketplace, attracting ethically conscious consumers and ESG-focused investors.
Mitigating or adapting to climate change	Risk	Climate change poses significant risks, particularly concerning the availability of critical resources like water and key agricultural ingredients. Without proactive mitigation, these risks could disrupt supply chains, drive up costs due to resource scarcity, and accelerate shifts in consumer preference toward more sustainable and environmentally responsible brands.	We have made strategic investments in energy-efficient technologies, significantly reduced water consumption, and transitioned to renewable energy across our production facilities. As part of our commitment to environmental stewardship, we have established ambitious carbon reduction targets and are actively advancing our sustainability agenda. These initiatives position us to navigate the challenges posed by climate change and reinforce our contribution to a more resilient and sustainable future.	Extreme weather events can disrupt supply chains, damage infrastructure, and raise operational costs, impacting profitability. Climate-related regulations, including carbon taxes and stricter environmental standards, may increase compliance costs and require investments in sustainable technologies. Additionally, shifting consumer preferences toward eco-friendly products could affect reputation and erode market share if not proactively addressed.
Protecting the natural ecosystems our business relies on	Opportunity	Healthy ecosystems provide critical resources such as clean water, raw materials, and a stable climate. By prioritizing environmental stewardship, we reduce operational risks related to resource scarcity and regulatory pressures and enhance our reputation as a responsible business.	Healthy ecosystems are vital for providing essential resources, including clean water, raw materials, and a stable climate. By prioritizing environmental stewardship, we mitigate risks associated with resource depletion and regulatory challenges, while simultaneously strengthening our reputation as a responsible and sustainable business.	Investing in the protection of natural ecosystems strengthens our brand value, attracts eco-conscious consumers and investors and positions us for sustained growth and profitability.

Material issue identified	Indicate whether risk or opportunity (R/O)	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)
Corporate Governance	Opportunity	Good governance enhances stakeholder confidence, ensuring that the company runs efficiently and ethically, boosting long-term financial stability and enhancing reputation.	-	Effective corporate governance promotes transparency, accountability, and sound decision-making, reducing risks such as fraud and legal disputes. It builds investor confidence, enhances reputation, and supports sustained growth and financial performance.
Strengthening security of agri-food chains	Risk	Disruption in supply chains can drive up costs through production delays, increased insurance premiums, and the need for more robust safety measures.	We have robust and comprehensive procedures in place for sustainable sourcing, firmly rooted in our commitment to ethical, responsible, and environmentally sound business practices from grain to glass. Our approach is guided by the Partnering with Suppliers standard, which sets clear expectations on environmental compliance and ethical conduct. To enhance transparency and enable data-driven decision-making, we have implemented SEDEX, a global platform for responsible sourcing across our vendor base.	Supply chain disruptions can result in significant costs, including the need for expensive infrastructure and technology upgrades. Failure to effectively manage these risks exposes the company to reputational damage and potential revenue loss. However, by implementing proactive risk management strategies, we can mitigate these impacts, reduce long-term costs, protect profit margins, and maintain financial stability in the face of unforeseen challenges.
Supporting good livelihoods and working conditions	Opportunity	Prioritizing fair wages, safe working environments, and equitable treatment, attracts and retains top talent, reduces turnover, and boosts productivity. Fostering positive working conditions supports a healthier, more engaged workforce, contributing to overall business success and resilience.	-	Fair wages, safe environments, and employee well-being leads to higher productivity and lower turnover, resulting in cost savings on recruitment and training. Improved working conditions also enhances operational efficiency and product quality.
Reducing or eliminating waste	Opportunity	Reducing or eliminating waste presents a valuable opportunity to enhance efficiency, lower costs, and support environmental sustainability. Minimizing waste helps reduce expenses related to materials, energy, and disposal, while improving resource efficiency.	-	Reducing or eliminating waste lowers costs associated with raw materials, energy consumption, and waste disposal, directly improving profit margins. Efficient use of resources also enhances operational productivity and leads to savings across the supply chain.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes		P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.diageoindia.com/en/investors/shareholder-centre/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes, value chain partners are required to understand the policies outlined in our Code of Business Conduct (CoBC) and the guidance note, and agree to act in accordance with the standards and principles, prior to or upon signing the agreement.								
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	Our Code is guided by the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights to Work, the Children's Rights and Business Principles, UN Global LGBTI Standards of Conduct for Business, UN Women's Empowerment Principles and the UN Global Compact, GRI Standard	FSSC 22000, GRI Standard	Our policies are guided by ILO principles and UNGC	Grievance redressal mechanism, GRI Standard	United Nations Guiding Principles on Business and Human Rights and ILO Principles, UN Global LGBTI Standards of Conduct for Business, UN Women's Empowerment Principles and the UN Global Compact to which we are signatories	ISO 14064-1:2018, Alliance for Water Stewardship (AWS), GRI Standard	Policy advocacy are undertaken through trade and industry chambers and associations, and other similar collective platforms, UNGC	CSR disclosures pursuant to Section 135 of the Companies Act, 2013	ISF Standard of Good Practice, ASCI, FSSAI, Cert-In, GRI Standard
		USL is in the process of implementing Integrated Management Systems (IMS) Certification by FY 2026 covering ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 at all Own Manufacturing Units.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>Our aspiration is to be the top performing CPG company in India delivering sustained double digit, profitable top line growth & long term value to all our stakeholders. This ambition drives us to embed sustainability and Environmental, Social, and Governance (ESG) principles at the core of our decision-making and business strategies. Our commitment extends beyond financial success, aiming to create a meaningful and positive impact on the planet and its people.</p> <p>'Spirit of Progress' is our 10-year ESG action plan to help create a more inclusive and sustainable world. Our strategic priorities are to promote positive drinking, champion inclusion and diversity and pioneer grain-to-glass sustainability, all underpinned by doing business the right way. Building on the legacy, we want to create a positive impact on our company, within our communities and for society. To lead our business through the next decade, we have set ourselves goals which align with the United Nations' Sustainable Development Goals.</p> <p>Read more under Spirit of Progress at page 36</p>								

6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	The USL's performance against the specific targets established for financial year 2024-25 is as follows:						
		Spirit of Progress (SoP) parameter	Goal	Unit of Measurement (UoM)	Target by 2030	Cumulative performance FY 20-25	Performance in FY 24-25	SDG mapping
		Promote positive drinking (Act Smart India)	Scale up our ACT SMART partnership, and educate young people, parents, and teachers on the dangers of underage drinking	No of young people educated on the dangers of underage drinking	1.3 Mn	0.5 Mn	0.2 Mn	SDG 3 SDG 17
		Positive drinking (Wrong Side of the Road)	Extend our UNITAR partnership and promote changes in attitudes to drink driving	No. of consumers educated on the dangers of drink driving	3 Mn	1.2 Mn	0.5 Mn	SDG 3 SDG 17
		Champion inclusion and diversity (Learning for Life)	Business and hospitality skills to people, increasing employability and improving livelihoods through Learning for Life and other skills programmes.	No. of people trained in business & hospitality skills	13000	6536	1,922	SDG 4 SDG 8 SDG 10 SDG 17
		Preserve water for life	Replenish more water than we use for our operations for all our sites in water-stressed areas	Cu. M.	0.8 Mn Cu.M.	1.1 Mn. CU.M.	Completed projects with ~182K Cu.M. water replenishment potential	SDG 6 SDG 15
		Preserve water for life	Reduce water use in our operations with improvement in packaging water use efficiency	KL of water used/ KL of beverage packed	40%	35%	2% ahead (1.01 L/L against target of 1.03 L/L)	SDG 6 SDG 17
		Preserve water for life	Reduce water use in our operations with improvement in distillation water use efficiency	KL water used/KL of spirit distilled	40%	54%	6% ahead (11.61 L/L against target of 12.41 L/L)	SDG 6 SDG 17
Accelerate to a low carbon world	Become net zero carbon in our direct operations (Scope 1 and 2)	T CO2e	100%	93%	7% ahead (2,386 tCO2e against target of 2,569 tCO2e)	SDG 7 SDG 12 SDG 13		

Note 1: The performance reported for water use efficiency and greenhouse gas (GHG) emissions covers USL Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: The percentage change in absolute greenhouse gas (GHG) emissions presented reflects direct (Scope 1) and indirect (Scope 2) emissions by weight, calculated on a market-based approach. Scope 2 emissions have been offset through the purchase of International Renewable Energy Certificates (I-RECs).

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Please refer to the Chairperson's and Managing Director & CEO's message in the Integrated Annual Report on pages 06 and 08 respectively.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

At the highest level, the Board of Directors (BoD), led by the Chairman, Managing Director & CEO are responsible for the implementation and oversight of the Business Responsibility policies.

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 Corporate Social Responsibility & Environmental, Social, and Governance (CSR & ESG) Committee of the Board is responsible for decision-making on sustainability-related matters. This Committee is tasked with reviewing, overseeing, and monitoring our CSR and ESG strategies and performance, ensuring that sustainability objectives are effectively integrated into our operations and aligned with evolving standards and best practices.

Name	Designation	Role
Dr Indu Bhushan	Non-Executive, Independent Director	Chairperson
Hina Nagarajan*	Executive Director	Member
Mark Sandys	Non Executive Director	Member

*Hina Nagarajan MD & CEO, served as a member of the committee until March 31, 2025 and Praveen Someshwar, MD & CEO has replaced her effective April 1, 2025.

10. Details of review of NGRBCs by the company:

Subject for review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	USL's Code of Business Conduct (COBC) covers all the principles laid down under NGRBC guidelines. The review of the CoBC is undertaken by our Board of Directors (BoD).									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Compliance with statutory requirements under the relevant principles is overseen by the BoD. In instances of non-compliance, is identified, immediate corrective actions are taken, which may include revising internal processes, enhancing training programs, or introducing new control measures.									Annually								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No, a periodic review is performed by the respective policy owners and Control Assurance and Risk Excellence (CARE - internal team).								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
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)									

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.

Essential Indicators

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 respective category by the awareness programmes
Board of Directors	7	We conduct a familiarization program for all Board members on key areas. The attendance / number of hours of training completed by the board is regularly updated and is available at https://www.diageoindia.com/~ /media/Files/D/Diageo-V2/Diageo-India/investors/disclosures-under-regulation-46-of-the-lodr/directors-familiarisation-program-details-13-02-2025.pdf	100%
Key Managerial Personnel	1	We conduct annual policy awareness sessions to ensure employee familiarity with key organizational policies such as Anti-Bribery and Corruption, Data Privacy, POSH, Human Rights and more. Attendance is mandatory, with recorded sessions available for reference, and understanding is assessed through a Policy Understanding Test (PUT).	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category by the awareness programmes
Employees other than BOD and KMPs	1	We conduct annual policy awareness sessions to ensure employee familiarity with key organizational policies such as Anti-Bribery and Corruption, Data Privacy, POSH, Human Rights and more. Attendance is mandatory, with recorded sessions available for reference, and understanding is assessed through a Policy Understanding Test (PUT).	100%
Workers	1	The Associate Ambassador Network is our initiative aimed at fostering policy awareness on Anti-Bribery, Health & Safety, Sexual Harassment Prevention and more at the grassroots level using training materials in five local languages (Hindi, Marathi, Telugu, Kannada and Bengali) to ensure clear understanding.	50%

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 Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fines Settlement Compounding fee	The Company has received several directions and orders, pursuant to which necessary payments have been made, while appeals have been filed in certain matters across various jurisdictions. Relevant details have been submitted to the stock exchanges in accordance with Regulation 30 of the SEBI Listing Regulations and are also available on the Company's website under the Shareholder Centre - Notice Board section: https://www.diageoindia.com/en/investors/shareholder-centre/notice-board .				
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
The Company has received several directions and orders, pursuant to which necessary payments have been made, while appeals have been filed in certain matters across various jurisdictions. Relevant details have been submitted to the stock exchanges in accordance with Regulation 30 of the SEBI Listing Regulations and are also available on the Company's website under the Shareholder Centre - Notice Board section: https://www.diageoindia.com/en/investors/shareholder-centre/notice-board .	

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.

We have zero tolerance for bribery or corruption in any form whether direct or indirect, by employees or business partners acting on our behalf and take pride in our reputation as a trusted and respected business. We do not offer, give, solicit, or accept bribes or any improper advantage for business gain. This prohibition applies to any form of bribe of any value and special care is taken to ensure that our actions cannot be interpreted as bribery, particularly in the areas of gifts, hospitality, entertainment, expenses, customer travel, trade incentives, political contributions, charitable donations, lobbying, and sponsorship. We also ensure that our relationships with our business partners and government officials do not create bribery or corruption risks. We encourage to do the right thing and if offered or asked for a bribe advise to report it promptly to USL internal lawyer or via SpeakUp. The policy is hosted at <https://www.diageoindia.com/~media/Files/D/Diageo-V2/Diageo-India/about-us/corporate-governance/f24-code-of-conduct.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption

Particulars	FY 2024 -25	FY 2023 -24
Directors		
KMPs	0	0
Employees / Workers		

6. Details of Complaints with regard to conflict of interest

Particulars	FY 2024 -25		FY 2023 -24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMP's	0	-	0	-

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 conflicts of interest

NA

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

Particulars	FY 2024 -25	FY 2023 -24
Number of days of accounts payable	81 Days	77 Days

Note 1: As per the Industry Standards Note on BRSR Core released by SEBI, cost of goods/services procured also includes capital expenditure made by the company in FY 2024-25. Hence, the figures are not comparable to last year's figures to that extent.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above.

9. Openness of Business

Provide details of 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 2024 -25	FY 2023 -24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	14%	-
	b. Number of trading houses where purchases are made from	455	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	63%	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	100%	100%
	b. Number of dealers / distributors to whom sales are made	2088	1846
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	49%	49%
Share in RPT's	a. Purchases (Purchases with related parties / Total Purchases)	12%	11%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	82%	0%
	d. Investments (Investments in related parties / Total Investments made)	21%	27%

Note 1: For the period FY 2024-25 we have revised our assessment on "Trading Houses" classification in accordance with the guidance in the Industry Standards Note for BRSR Core issued by SEBI. Hence, the figures are not comparable to last year's figures to that extent.

Note 2: All sales have been made by USL to dealers and distributors. Sales considered above as per the revenue from operations in the Note 20 of the Audited Standalone Financial Statements of USL for the year ended March 31, 2025.

Note 3: For the purpose of calculating the Cost of goods/ services procured, all procurements including capital expenditures are considered and, rates & taxes, exchange (gain)/loss, allowance for trade receivable and other assets (net) are excluded.

Note 4: All the amounts relating to related parties disclosed above are as per Note 36 of the Audited Standalone Financial Statements of USL for the year ended March 31, 2025.

Note 5: For Loans & advances and Investments (current and non-current), closing balances disclosed as per Note 5 and Note 4.1 and Note 4.2 respectively, in the Audited Standalone Financial Statements for the year ended March 31, 2025 have been considered.

Note 6: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

Leadership Indicators

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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
---	--	--

Our ‘Partnering with Suppliers’ standard sets out the minimum social, ethical, and environmental compliance requirements that all suppliers are expected to meet as part of their contracts with us, along with aspirational goals for long-term partners. To reinforce these expectations, our Know Your Business Partner (KYBP) initiative ensures high- and medium-risk partners align with USL’s ethical and regulatory standards through targeted compliance training on key topics such as anti-money laundering, tax evasion, bribery, conflicts of interest, and record-keeping. We also conduct focused awareness sessions across the value chain to support ongoing alignment with USL’s values.

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

The Board of Directors are guided by a Code of Business Conduct (CoBC) that outlines clear procedures for identifying, disclosing, and managing actual or potential conflicts of interest. Board members are required to submit annual declarations detailing financial interests, directorships, or affiliations that may give rise to conflicts. When a conflict is identified, the concerned member is recused from related discussions and decisions. All necessary approvals under applicable laws are obtained before entering into transactions involving potential conflicts. The CoBC ensures transparency and accountability in the Board’s decision-making process. The Policy is available on our website and can be accessed at <https://www.diageoindia.com/~media/Files/D/Diageo-V2/Diageo-India/about-us/corporate-governance/f24-code-of-conduct.pdf>

Principle 2:

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

Essential Indicators

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

We have a state-of-the-art R&D and Innovation facility, dedicated to driving product and process innovation. This center focuses on enhancing the performance of our brand portfolio through continuous development. The innovation hub is staffed by leading scientists who create products aligned with evolving consumer insights. Additionally, our Packaging Technology Centre (PTC) is committed to developing sustainable packaging solutions, fostering innovation in materials that support circularity and environmental responsibility.

Particulars	FY 2024 -25	FY 2023 -24	Details of Improvement
R&D	7%	3%	Driving innovation and product renovation to achieve manufacturing excellence, environmental performance, and uphold the highest safety standards.
Capex	17%	27%*	Implementing safety enhancements, advancing energy and water efficiency, promoting rainwater harvesting initiatives, and adopting low-carbon technologies.

*Figures from the previous year have been revised due to revision in project classification.

2a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, we have robust and comprehensive procedures in place for sustainable sourcing, firmly rooted in our commitment to ethical, responsible, and environmentally sound business practices from grain to glass. Our approach is guided by the Partnering with Suppliers standard, which sets clear expectations on environmental compliance, ethical conduct, and human rights. Suppliers are expected to meet minimum standards aligned with our Code of Business Conduct (CoBC), covering key areas such as anti-bribery, tax compliance, fair competition, conflict of interest, and labour practices. To enhance transparency and enable data-driven decision-making, we have implemented SEDEX—a global platform for responsible sourcing—across our vendor base. This is supported by structured systems for sustainable sourcing, including standardized vendor selection templates with a focus on sustainability, contractual obligations for high-impact vendors, and KPI-based supplier segmentation to monitor and reinforce compliance. Our Partnering with Suppliers code can be accessed at <https://www.diageo.com/en/our-business/corporate-governance/code-of-business-conduct/policies-and-standards>.

2b. If yes, what percentage of inputs were sourced sustainably?

In FY 2024–25, 60% of the inputs by value comprising raw materials such as Extra Neutral Alcohol (ENA), molasses, malt, barley, food flavours, imported scotch, market bottles, and packaging materials were sourced from suppliers operating under our Responsible Sourcing Programme.

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.

a) Plastics (including packaging): We are fully committed to responsibly managing 100% of our plastic packaging. Our Extended Producer Responsibility (EPR) program involves designing products with recyclability and minimal environmental impact in mind and partnering with certified recycling partners to ensure proper disposal and recycling of materials. In FY2024-25, we recycled 22,623 tonnes of plastic waste, and the credits in the same quantity, are under issuance from the recyclers and will be filed with the State and Central Pollution Control Board (CPCB) within the mandated timelines.

b) E-waste: We are committed to responsible E-waste disposal and recycling practices, adhering to the highest industry standards. To ensure the safe and environmentally sound handling of electronic waste, we collaborate with state-authorized recycling partners who specialize in the dismantling and recycling of electronic products. These partners are equipped to properly manage and recover valuable components, such as metals and plastics, for reuse.

c) Hazardous Waste: The management of hazardous waste is handled with the utmost care to ensure the safety of both people and the environment. While the generation of hazardous waste is minimal, we follow strict procedures for identifying, labeling, storing, and disposing of any hazardous materials in compliance with State and Central Pollution Control Board (CPCB) guidelines.

d) Other waste: All other waste is segregated and disposed of through authorized agencies, following CPCB guidelines.

We have achieved zero waste to landfill through continuous monitoring of waste reduction efforts, including recycling and waste-to-energy initiatives. To further enhance our approach, we conducted a waste gap assessment at one of our key sites with an external partner, identifying new opportunities to reduce, reuse, and improve waste handling.

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 Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes. Extended Producer Responsibility (EPR) requirement under Plastic waste rule, 2016 (amended to date) is applicable to us and we are complying with requirement under the rule.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.**

USL has initiated Lifecycle assessment (LCA) of its key products to identify areas of improvement across its value chain. The LCA is conducted as per ISO 14040/44 standard within Cradle-to-grave boundary. The details of the LCA study under process is provided in the table below.

NIC Code	Name of Product/Service	% of Total Turnover	Boundary for which LCA was conducted	Whether conducted by external agency	Results communicated in Public Domain			
Finished goods								
11011	Vodka	2%	Cradle to Grave	Yes	No			
11032	Indian Single Malt Whisky							
Raw Materials								
11032	Malt Spirit	NA						
1124	Broken Rice							

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

Name of Product/service	Description of risk/concern	Action Taken
NIL		

The LCA study results did not reveal any environmental or social concern arising from the products assessed. We have used the life cycle assessment results to identify opportunities to reduce product carbon footprint as part of our Scope 3 climate action plan.

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

We continue to strengthen collaboration with our value chain partners to increase the use of recycled and reused materials across packaging. Our commitment to sustainable packaging spans a range of materials including glass (virgin and market-returned bottles), plastic, and cartons that currently incorporate recycled and reused content. We are also exploring circular solutions for other materials such as labels and sleeves.

Indicate input material	Recycled or re-used input material to total material	
	FY 2024 -25	FY 2023 -24
Packaging material	59%	55%

Note 1: The recycled glass (cullet) percentage considered as per the percentage declared by the glass vendors.

Note 2: The outer cartons (corrugate) and market bottle use quantity packaging are considered 100% recycled.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed.**

Glass: We prioritize using cullet in glass production, collaborating with vendors who disclose their cullet percentage to ensure ongoing recycling. Our end-of-life bottle return system further supports sustainability by enabling us to buy, clean, and reuse empty glass bottles, reducing waste, conserving raw materials, and strengthening local vendor networks for a more circular packaging model.

Plastic: As part of our commitment to sustainability, we have implemented a comprehensive Extended Producer Responsibility (EPR) framework across all States and Union Territories in India, successfully collecting and responsibly managing 22,623 metric tonnes of plastic waste.

Particulars	FY 2024 -25			FY 2023 -24		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Glass (Mt)	46,059	149,774	-	43,590	141,550	-
Plastic Waste (EOL) - (Mt)	-	16,757	5,866	-	17,763	6,369

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Particulars	% Reclaimed Packaging Material	
	FY 2024 -25	FY 2023 -24
Glass (Market bottles reclaimed as percentage of total glass used)	14%	13%
Plastic Waste under EPR (Covering Solid, Flexible and MLPs)	100%	100%

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

Essential Indicators

1a. Details of measures for the well-being of employees:

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,065	1,065	100%	1,065	100%	0	0%	1,065	100%	1,065	100%
Female	421	421	100%	421	100%	421	100%	0	0%	421	100%
Total	1,486	1,486	100%	1,486	100%	421	28%	1,065	72%	1,486	100%
Other than Permanent Employees											
Male	12	12	100%	12	100%	0	0%	0	0%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0%	0	0%
Total	18	18	100%	18	100%	6	33%	0	0%	0	0%

1b. Details of measures for the well-being of Workers:

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	870	870	100%	870	100%	0	0%	0	0%	870	100%
Female	64	64	100%	64	100%	64	100%	0	0%	64	100%
Total	934	934	100%	934	100%	64	7%	0	0%	934	100%
Other than Permanent Employees											
Male	2,471	2,471	100%	2,471	100%	0	0%	0	0%	2,471	100%
Female	782	782	100%	782	100%	782	100%	0	0%	782	100%
Total	3253	3253	100%	3253	100%	782	24%	0	0%	3253	100%

*Other than permanent workers: Covered for Health and Accident insurance through ESIC (Employee State Insurance Corporation).

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

Particulars	FY 2024 -25	FY 2023 -24
Cost incurred on well-being measures as a % of total revenue of the company	0.06%	0.06%

Note 1: The wellbeing cost consists of cost incurred by USL towards:

- Employee Insurance which is not recoverable from employees
- Creche reimbursements
- Employee Assistance Programme (employee mental & physical wellness programme)
- Salary paid to the employees during parental leave

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year

Benefits	FY 2024 -25			FY 2023 -24		
	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.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0%	1%	-	0%	7%	-
Others- please specify	NA	NA	-	NA	NA	-

Note: Decrease in ESI contribution is a result of the Voluntary Separation Scheme due to closure of units under our ongoing Supply Agility program, which aims to consolidate manufacturing operations across India. As part of settlement arrangement, permanent workers received closure compensation and opted for voluntary separation from the company.

3. 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, we are committed to ensuring that our premises are accessible and welcoming to all. In alignment with the 'Harmonised Guidelines & Standards for Universal Accessibility in India, 2021' framed under the Rights of Persons with Disabilities Act, 2016, we have undertaken comprehensive measures to ensure inclusive and accessible environments across our premises.

Mobility Support: Wheelchairs and designated space allowances are provided for users of crutches and white canes. Seamless access routes connect all major entrances and exits with key transport points, including taxi stands and parking areas.

Vertical Accessibility: Ramps are installed to facilitate movement across levels for wheelchair users. In recognition that many ambulant individuals with disabilities may prefer stairs, both ramps and steps are provided for safe and convenient access.

Barrier-Free Circulation: Internal corridors and pathways are designed to be free of obstacles, projections, or protrusions. Lighting throughout these spaces is even, diffused, and designed to minimize glare, reflections, or shadows. Flooring is stable, level, slip-resistant, and finished with a matte surface to prevent slips or trips.

Accessible Doors: Doors are operable with one hand and do not require tight grasping, pinching, or twisting motions. They do not open directly outward from rooms and are fitted with exposed, accessible hardware usable from both sides.

Handrails and Grab Bars: Installed throughout circulation areas, handrails and grab bars are designed for easy and secure gripping. They offer essential support for individuals with disabilities and elderly users to maintain balance and safety.

Signage and Wayfinding: Clear and visible signage is provided at key junctions, circulation routes, and destinations such as doorways, reception areas, drinking water stations, and toilets. Both audible and visual alarms are in place to assist users during emergencies, with lifts equipped with visual indicators for enhanced accessibility.

Accessible Restrooms: Unisex accessible toilets are available at several of our premises, providing privacy, space, and ease of use for persons with disabilities.

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.

We have an equal opportunity policy that covers all persons with disabilities as defined by the Rights of Persons with Disabilities Act, 2016 and rules thereunder. We do not discriminate, and prohibit any kind of discrimination to full time/part time employees, interns, trainees, apprentices, contractual staff, including temporary contractual staff. The policy applies to all aspects of employment, be it recruitment, training, working conditions, salaries, transfers, employee benefits and career development. As part of our commitment to value and respect each other, we strive to create a working environment where we create a safe, supportive and welcoming environment for employees, suppliers, business partners and visitors that recognizes inherent dignity and worth of a person.

We provide equal employment opportunities for all and treat all individuals fairly, with dignity and respect. We do not tolerate discrimination, harassment or bullying in any form including, without limitation, actions that are based on gender, gender identity, gender expression and any form or disabilities.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	-	-
Female	100%	70%	-	-
Total	100%	85%	-	-

Note: During the year FY24-25, no permanent worker availed parental leave.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees? (If yes, then give details of the mechanism in brief)

Particulars	Details of the mechanism
Permanent Workers	Yes, we have introduced 'SpeakUp', a confidential service to raise concerns about non-compliance to law, code of conduct and policies. The service is available 24hours a day,365 days a year, to all employees, contractors or any other interested part. website - www.DiageoSpeakUp.com
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity.

Category	FY 2024 -25			FY 2023 -24		
	Total employees / workers in respective category (A)	No. of employees/ workers in 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 respective category, who are part of association (s) or Union (D)	% (D/C)
Total Permanent Employees	1486	0	0%	1402	0	0%
Male	1,065	0	0%	1019	0	0%
Female	421	0	0%	383	0	0%
Total Permanent Workers	934	923	99%	1196	1185	99%
Male	870	859	99%	1128	1117	99%
Female	64	64	100%	68	68	100%

Note: Above details pertain to permanent employees and workers.

8. Details of training given to employees and workers

Category	FY 2024 -25					FY 2023 -24				
	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)
Employees										
Male	1065	1056	99%	760	71%	1019	956	94%	538	53%
Female	421	411	98%	299	71%	383	344	90%	250	65%
Total	1486	1467	99%	1059	71%	1402	1,300	93%	788	56%
Workers										
Male	870	722	83%	669	77%	1128	793	70%	652	58%
Female	64	64	100%	64	100%	68	56	82%	38	56%
Total	934	786	84%	733	78%	1196	849	71%	690	58%

Note: Above details pertain to permanent employees and workers.

9. Details of performance and career development reviews of employees and worker

Category	FY 2024 -25			FY 2023 -24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1065	984	92%	1,019	968	95%
Female	421	351	83%	383	341	89%
Total	1486	1335	90%	1,402	1,309	93%
Workers						
Male	870	0	0%	1,128	0	0%
Female	64	0	0%	68	0	0%
Total	934	0	0%	1,196	0	0%

Note 1: Above details pertain to permanent employees and workers.

Note 2: We follow the P4G (Partner for Growth) process for employees, which operates on a July-to-June cycle. Workers are governed by established agreements with the Workers’ Union.

10a. 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, one of the key ways in which we show that we value each other is by keeping ourselves and all those around us safe. Our health and safety initiatives encompass all operations across India, fully complying with the laws and regulations set by the Indian Government. Our Global Risk Management System (GRMS) forms the foundation of our Occupational Health and Safety (OHS) approach, providing a structured, system-driven framework that embeds health and safety practices across all business operations. Central to this is the Severe & Fatal Incident Prevention (SFIP) framework, which comprises 11 Standards designed to proactively manage and reduce critical risks. Each location conducts self-assessments at defined intervals to evaluate compliance with these SFIP Standards, ensuring continuous improvement and accountability. The OHS programs are managed locally guided by a strong governance framework led by Line Management and the Head of Environment, Health, and Safety (EHS). Identified gaps are documented and addressed through corrective actions to ensure continuous improvement and alignment with safety requirements. It encompasses risk assessments, safety training, emergency procedures, regular safety audits, and the implementation of safety measures that align with both national and international standards.

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

We employ a structured and codified approach to routinely identify work-related hazards and assess associated risks across all sites and business units. This includes formal risk assessments, regular safety inspections, job safety analysis, task observations, and walk-throughs conducted by trained personnel. These processes are applied to ensure that emerging or infrequent risks are proactively addressed. We maintain a formal hazard reporting mechanism through the Safety Information Report Card (SIRC) system, which is accessible to all employees, contractors, and visitors. This system supplements our proactive hazard identification efforts by enabling anyone to report unsafe conditions or behaviours in real time.

In addition to routine safety assessments, we have established Permit to Work procedures to ensure that all non-routine hazardous activities are carried out in a controlled manner considering the risks involved in new projects, changes in processes, or during the implementation of new machinery or technology. This procedure applies to all non-routine activities including but not limited to: work at height, hot work, work inside the confined space, work on electrical installations, excavation, work on fragile roof, work on hazardous energy etc. Before implementing any major operational changes, we conduct thorough risk assessments in accordance with our Risk Assessment and Control Procedure.

This integrated approach enables us to proactively identify and address potential risks associated in operations, ensuring the safety of our workforce.

10c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

We have established clear processes that empower employees and workers to report work-related hazards and withdraw from any task or area they perceive as unsafe, encouraging immediate action and reporting to ensure a safe working environment. Our primary reporting tool is the Safety Information Report Card (SIRC), which allows employees to document and submit hazard observations either

in physical form or digitally via a QR code, ensuring ease of access and broad participation. In addition to individual reporting, safety concerns are actively addressed during T-1 shop floor reviews, where safety is always the first item on the agenda. A dedicated action management system, is used to monitor all reported hazards, assign action owners, and establish clear deadlines for resolution. To further support ongoing oversight, each business unit operates a Central Safety Committee, composed of equal representation from workers and management. The committee meets regularly to review safety performance, address unresolved issues, and ensure timely follow-up, with all actions tracked to closure.

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

We are committed to supporting our employees’ well-being through comprehensive medical, mental, and financial wellness initiatives. All employees receive medical insurance, with optional enhancements. Our healthcare offerings cover preventive care, specialist consultations, and mental health support. To promote wellness, we organize regular Health and Wellbeing Awareness sessions on topics like mindfulness, nutrition, and lifestyle management. Our *Employee Assistance Program (EAP)* offers confidential counseling for personal and workplace challenges. We also encourage healthy lifestyle choices through initiatives like the *DRINKiQ* e-learning course and enhance financial well-being with *Nudge*, a global financial education platform.

11. Details of safety related incidents

Safety Incident/Number	Category	FY 2024 -25	FY 2023 -24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.44	0.55
	Workers	0.36	0.43
Total recordable work-related injuries	Employees	2	4
	Workers	7	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note 1: As per the Industry Standards Note on BRSR Core released by SEBI, number of permanent disabilities is disclosed under High Consequence Work related Injuries/ Ill health’.

Note 2: The reported number of LTI is considered for the case where the Injured Person was not able to resume back to his duty within 24 hours. Post treatment all injured persons were fit and back to normal health.

Note 3: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than on ‘Total recordable work-related injuries’.

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

We are steadfast in our commitment to ensuring a safe and healthy workplace for all employees and workers. Guided by our vision of zero harm, we have developed a structured and strategic approach to safety, anchored in six key pillars:

1. Visible Felt Leadership

Leadership engagement is central to our safety culture. Senior leaders actively participate in safety walkabouts across manufacturing sites, reinforcing safety as a core value. Proactive safety indicators are tracked and reviewed regularly to ensure ongoing focus and accountability across the organization.

2. Behavioral Safety Program

Our enterprise-wide Behaviour-Based Safety (BBS) program drives cultural transformation by equipping line managers with structured training and deploying trained observers to conduct Focus Safety Observations. In FY2024-25, we introduced SBO 2.0, a three-pronged enhancement featuring structured onboarding via a three-day certification for new employees, consistent weekly observations, and an analytics tool to support data-led decision-making. Observer participation increased from 84% to 92% year-over-year.

3. Severe and Fatal Incident Prevention (SFIP) Program

The SFIP program targets 11 critical safety areas, emphasizing the prevention of high-risk incidents and hazardous exposures. Eleven Life-Saving Rules have been implemented organization-wide, supported by regular self-checks and gap analyses. A centralized platform tracks compliance and performance through scorecards to drive continuous improvement.

4. Training and Engagement

We invest significantly in capability building through regular training on high-risk activities, including working at height, confined space entry, first aid, and risk assessment. Simultaneously, employee engagement is driven by safety campaigns such as National Safety Month and Road Safety Week, fostering awareness and participation at all levels.

5. Process Safety and Safe Driving Initiatives

Our safety commitment extends beyond the workplace through initiatives like Process Safety Management and the i-Drive Safe program, which promote defensive driving and responsible behavior on the road.

6. Governance and Audits

Strong governance underpins our safety strategy. We conduct regular internal and external audits, safety inspections, and risk assessments to ensure consistent compliance with protocols. All findings are addressed and tracked to closure, reinforcing a culture of accountability and continuous improvement.

13 Number of Complaints on the following made by employees and workers

	FY 2024 -25			FY 2023 -24		
	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	7	1	-	4	0	-
Health & Safety	2	0	-	5	0	-

14 Assessments for the year

All our business sites adhere to our Global Risk Management System (GRMS), including the Severe Fatality Incident Prevention (SFIP) program, which aligns with international standards such as ISO 45001. Additionally, as part of our assurance process, all sites undergo annual third-party health and safety compliance audits.

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

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.

There have been no safety-related incidents or significant risks arising from assessments of health and safety practices and working conditions.

Leadership Indicators

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, the company covers all the employees and permanent workers under the 'Group Term Life Insurance' to cover the risk of any unfortunate events.

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

To ensure that statutory dues are properly deducted and deposited, our Responsible Sourcing Program mandates that all high-risk value chain partners undergo audits under the SEDEX protocol, specifically the SMETA Four-Pillar Audit. This audit focuses on key compliance areas, including the accurate deduction and deposit of statutory dues, such as taxes and social security contributions. Identified issues, if any, are addressed promptly through corrective actions, ensuring legal compliance and fostering ethical practices across the value chain.

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.

	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 2024 -25	FY 2023 -24	FY 2024 -25	FY 2023 -24
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, we are committed to the ongoing development of our workforce, continuously investing in building contemporary skills and capabilities while offering diverse experiences to enhance employees' employability. We strive to ensure smooth transitions for employees, whether due to retirement or termination, by providing tailored support. On a case-by-case basis, we offer outplacement services through our trusted service partners to assist impacted employees in securing alternate opportunities.

5. Details on assessment of value chain partners

Under the Responsible Sourcing Program, all high-risk value chain partners undergo audits in accordance with the SEDEX protocol, utilizing the SMETA four-pillar audit framework. This comprehensive audit process ensures a thorough evaluation of health and safety standards, as well as working conditions, for all high-risk partners, reinforcing our commitment to responsible sourcing and ethical business practices across the supply chain.

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	62% of the value chain partners under our Responsible Sourcing Programme were assessed, covering raw materials such as Extra Neutral Alcohol (ENA), scotch, molasses, malt, barley, food flavours,
Working Conditions	imported scotch, market bottles, and packaging materials.

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, our assessments did not reveal any significant risks/ concerns arising from assessments of health and safety practices and working conditions of value chain partners.

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

Essential Indicators

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

Stakeholders are integral to our journey of building a resilient business, a sustainable planet and equitable societies. We actively communicate and interact with various stakeholders, including consumers, employees, communities, investors, supply chain partners, government/ regulators and others, to create long-term value while balancing the diverse interests of all parties involved. We take a structured approach to identifying all stakeholders who are affected by or have the ability to influence our business.

This process involves the following key steps:

Mapping Stakeholders: We conduct a robust stakeholder mapping process, which includes identifying both internal and external stakeholders. This process helps us understand the dynamics of our ecosystem, including how various groups are affected by our operations and how they may influence our business.

Assessing Influence and Impact: Once stakeholders are identified, we assess their level of influence and the potential impact of our business on their interests.

Continuous Monitoring: Stakeholder identification is an ongoing process. As the business environment evolves, we regularly revisit to capture new and emerging stakeholders and reassess the relationships with existing ones. This includes changes due to mergers, acquisitions, policy shifts, market trends, and environmental factors.

The Stakeholders Relationship and General Committee (SGRC) is actively functioning within our Board of Directors, and its terms of reference are available on the company website: <https://www.diageoindia.com/~media/Files/D/Diageo-V2/Diageo-India/investors/shareholder-centre/policies/2025/stakeholders-relationship-and-general-committee-charter.pdf>.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder 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
Consumers	No	<ul style="list-style-type: none"> Corporate website Social Media Consumer complaints on corporate Mail ID - 'contact us' & corporate communications Advertisements and Advertorials Annual report Logo presence/banners/panels at industry events Press Release and announcements 	Throughout the year	Understand consumer needs and preferences, Improving products and services, Responsible consumption, Sustainability, Customer service responsiveness, Community projects
Employees	No	<ul style="list-style-type: none"> Email Surveys Internal Employee Portal Employee townhalls & celebrations 	Throughout the year	Growth and development opportunities, Recognition and rewards, Leadership communication, Diversity, equity, and inclusion, Health, safety, and mental well-being
Communities	No	<ul style="list-style-type: none"> Community meetings Annual CSR Booklet 	Throughout the year	Positive Drinking programmes, Sustainable livelihood, Resource conservation etc.
Investors	No	<ul style="list-style-type: none"> Annual general meetings Annual Report Shareholder meets Postal Ballot Email & Stock Exchange Updates ESG reporting index Statutory Filings & Result Announcements Quarterly Management calls Dedicated Investor Relation Section on website Investor conferences One-on-one and Group meetings Dedicated investor contact- investor.india@diageo.com 	Throughout the year	Financial results and profitability, Business strategy and long-term growth plans, Risk management and market outlook, ESG performance, Capital allocation and dividend policy, Corporate governance

Stakeholder 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
Supply Chain Partners	No	<ul style="list-style-type: none"> • Supplier meetings • Supply Performance Management 	Throughout the year	Supplier performance, Quality control, Sustainability, Ethical sourcing, Regulatory compliance, Technology integration and transformation
Government/ regulators	No	<ul style="list-style-type: none"> • Industry Association meeting • Statutory Reports and Compliance Documents • Direct Engagement with Government Agencies 	Throughout the year	Regulatory Compliance, Taxation policies, Labor laws, Industry-specific regulations, Economic and trade policies, Public policy related to sustainability

Leadership Indicators

- 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 prioritize transparent and effective consultation between stakeholders and the Board to address economic, environmental, and social issues. Our cross-functional team, the Diageo India Leadership Team (DILT), is responsible for embedding ESG into our business processes. We also establish feedback loops through public reports, website updates, and follow-up meetings to keep stakeholders informed. We are committed to ensuring that stakeholders see the tangible impact of their feedback, fostering trust and strengthening our ongoing relationship.

- 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 of the entity.**

Yes, Stakeholder consultation is central to how we identify and manage environmental and social priorities. We engage regularly with a diverse set of stakeholders to gather insights that shape our policies, programs, and decision-making. These perspectives are embedded in our **Spirit of Progress** ESG action plan, which reflects our commitment to creating a more inclusive and sustainable future. By aligning our actions with stakeholder expectations, we ensure that we address critical challenges and deliver meaningful, long-term impact.

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

At the heart of our CSR philosophy is a commitment to inclusivity, sustainability, and community-driven impact. We recognize the importance of addressing the needs of vulnerable and marginalized groups, and our initiatives are thoughtfully designed to create long-term, positive change.

Our approach combines direct support, strategic partnerships with NGOs, and grassroots community engagement. We believe in a need-based and participatory model of CSR—each programme is developed in close consultation with community members to ensure relevance and effectiveness.

Women’s empowerment remains a core pillar across all our programmes, with **women representing 50%** of the beneficiaries in our community interventions. By placing women at the center of our efforts, we aim to foster more equitable and resilient communities.

Through our Water Conservation and **‘Water for Life’ programme**, we strive to increase access to potable drinking water and WASH (Water, Sanitation, and Hygiene) facilities. Beyond infrastructure, we work with communities to promote sustainable water management practices, creating lasting environmental and social impact.

Our **‘Learning for Life’** skilling initiative is tailored for individuals seeking opportunities in the hospitality sector particularly those who have faced barriers to employment. The programme provides comprehensive business and hospitality training to enhance employability, improve livelihoods, and contribute to a vibrant and inclusive hospitality industry. A key focus within this initiative is the residential hospitality training offered to people with disabilities. By equipping them with industry-relevant skills and resources, we aim to empower this vulnerable group with the tools needed for sustainable livelihoods and greater social inclusion.

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1486	1486	100%	1402	1402	100%
Other than permanent	18	17	94%	70	27	39%
Total Employees	1504	1503	100%	1472	1429	97%
Workers						
Permanent	934	533	57%	1196	255	21%
Other than permanent	3253	1722	53%	3184	0	0%
Total Workers	4187	2255	54%	4380	255	6%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (A)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Permanent	1486	0	0%	1486	100%	1402	0	0%	1402	100%
Male	1065	0	0%	1065	100%	1019	0	0%	1019	100%
Female	421	0	0%	421	100%	383	0	0%	383	100%
Other than Permanent	18	0	0%	18	100%	70	0	0%	70	100%
Male	12	0	0%	12	100%	59	0	0%	59	100%
Female	6	0	0%	6	100%	11	0	0%	11	100%
Workers										
Permanent	934	0	0%	934	100%	1196	0	0%	1196	100%
Male	870	0	0%	870	100%	1128	0	0%	1128	100%
Female	64	0	0%	64	100%	68	0	0%	68	100%
Other than Permanent	3253	3253	100%	0	0%	3184	3184	100%	0	0%
Male	2471	2471	100%	0	0%	2523	2523	100%	0	0%
Female	782	782	100%	0	0%	661	661	100%	0	0%

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

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	5,095,000	3	3,145,000
Key Managerial Personnel	2	32,989,204	1	303,302,568
Employees other than BoD and KMP	1063	1,738,644	420	1,706,719
Permanent Workers	870	503,457	64	497,374

Note 1: The BoD remuneration comprises of remuneration paid to Key Managerial Personnel and Independent Directors and excludes Non-Executive Directors.

Note 2: The female KMP median remuneration also includes final settlement payout and performance-linked Stock Appreciation Rights (SAR).

Note 3: The median salary for employees other than BoD and KMP includes payments Stock Appreciation Rights (SAR) and excludes gratuity and leave encashment recognised based on actuarial valuation, as separate figures are not available.

Note 4: The median remuneration for permanent workers is determined on a gross wage basis.

Note 5: Employee and workers who have exited during year are not considered for Median remuneration.

3b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	FY 2024 -25	FY 2023 -24
Gross wages paid to females as % of total wages	22%	22%

Note 1: As per the Industry Standards Note on BRSR Core released by SEBI, in addition to the permanent employees, gross wages paid to other than permanent employees/workers have also been considered for the current year period 2024-25. Hence, the figures are not comparable to last year’s figures to that extent.

Note 2: Gross wages paid to females and total wages includes actual expenditure incurred in relation to the permanent employees for the year ended 31st March 2025. The actual expenditure have been reconciled to the amount of salaries, wages, and bonus as per the Audited Standalone Financial Statements for the year ended 31st March 2025.

Note 3: For Owned Manufacturing sites, details of gross wages paid to female contractual employees and workers have been reported based on actual expenditure. For owned and leased Offices and Warehouses, contractual employees and workers are engaged through fixed-price service contracts (payments are not material relative to the total salary and wages and contractual payments), where gender-wise payments made to contractors for contractual female workers has been estimated using proportional data for remaining employees/ workers.

Note 4: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above.

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, human rights issues are managed by our Business Integrity ambassadors, who are responsible for identifying, monitoring, and addressing potential human rights risks within our operations and value chain. They also work to implement strategies that uphold our commitment to ethical business practices.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

SpeakUp is a confidential service to raise concerns about compliance to the law, our Code, any of our policies or standards or any other compliance and ethics matters. The service is available 24 hours a day, 365 days a year, to all employees, contractors or any other interested party such as suppliers or customers. It is managed by an independent, external company with staff trained to deal with reports. Translators are available for individuals whose first language is not English. All reports are forwarded to our Risk and Compliance team who decide upon next steps. Overall statistics and significant matters are reported quarterly in summary format to our Executive and Audit Committees.

To file a complaint, below modes can be used-

Website - www.DiageoSpeakUp.com

Call toll-free number - Dial 000117 and once prompted dial 8553822630 to talk with an independent operator (available in English, Hindi, Kannada, Telugu, Bengali and Marathi)

Email - reach.compliance@diageo.com

Communication address - Business Integrity Team, United Spirits Limited (Diageo India), 9th Floor, Canberra, UB City, Vitthal Mallaya Road, Bengaluru - 560001

The SpeakUp channel is accessible on the company’s website at <https://www.diageoindia.com/en/about-us/corporate-governance/speak-up>

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

Category	FY 2024 -25			FY 2023 -24		
	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	1	-	2	0	-
Discrimination at workplace	1	0	-	3	0	-
Child Labour	1	1	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	2	1	Resolved after 31 st Mar'25	0	0	-
Other human rights related issues	0	0	-	0	0	-

Note: All pending cases as of 31st March 2025 are being actively evaluated in line with internal protocols and legal requirements.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY 2024 -25	FY 2023 -24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees/workers	0.43%	0.45%
Complaints on POSH upheld	1	2

Note 1: During the FY 2024-25, two cases have been reported. Of these, one case has been upheld, while one is currently under review as of March 31, 2025.

Note 2: Permanent female employees and workers have been considered to arrive at the % complaints on POSH.

Note 3: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

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

We recognize that raising concerns in good faith requires courage, and at times, the fear of retaliation may hold individuals back. Therefore, we have a zero-tolerance policy and take appropriate measures to prohibit any form of intimidation or retaliation against anyone who reports a concern or assists with an investigation in good faith. Anyone found to be involved in reprisal against an individual who has raised a concern is subject to disciplinary action. We also offer the option to report concerns anonymously. All concerns raised through SpeakUp are assigned to trained investigators, who conduct investigations with the utmost confidentiality and integrity.

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

Yes, we recognize our responsibility to uphold and promote international human rights standards in all aspects of our operations. As a testament to this commitment, we are a signatory of the UN Global Compact and operate in alignment with the UN Guiding Principles on Business and Human Rights. We have implemented a robust human rights policy, guided by the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and embedded in our Code of Business Conduct (CoBC). The CoBC extends to all our value chain partners, ensuring compliance and setting clear expectations for ethical behavior and adherence to legal and human rights standards.

10. Assessments for the year % of your plants and offices that were assessed (by entity or statutory authorities or third parties)

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100% of our plants and offices are comprehensively assessed on human rights parameter, guided by our Code of Business Conduct (CoBC).
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

There were no significant risks / concerns arising from the Human rights assessments at our plant and offices.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

No significant issues have been identified necessitating changes to our business processes for addressing human rights grievances or complaints. Our CoBC remains comprehensive and effective in this area.

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

We are dedicated to conducting thorough human rights due diligence across our operations and the value chain. Our approach is aligned with internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights and relevant ILO conventions. We regularly assess potential and actual human rights risks affecting our employees and other stakeholders. This includes evaluating working conditions, non-discrimination, freedom of association, health and safety, and access to grievance mechanisms. Our robust Human Rights policy, embedded in our Code of Business Conduct, sets clear expectations for ethical behavior. All employees receive training, with additional role-specific training for higher-risk functions. We also offer the SpeakUp grievance mechanism for confidential reporting without fear of retaliation.

Beyond our own operations, we conduct human rights risk assessments across our value chain. Our Partnering with Suppliers standard, which is a contractual obligation, sets clear expectations for suppliers. We conduct regular supplier assessments, including Supplier Ethical Data Exchange (SEDEX) and SMETA (Sedex Members Ethical Trade Audit) audits, to monitor labour and human rights practices. Our performance in relation to human rights is transparently communicated through our Integrated Annual Report, which details both our internal actions and supply chain efforts.

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 are committed to ensuring that our premises are accessible and welcoming to all. In alignment with the 'Harmonised Guidelines & Standards for Universal Accessibility in India, 2021' framed under the Rights of Persons with Disabilities Act, 2016, we have undertaken comprehensive measures to ensure inclusive and accessible environments across our premises-

Mobility Support: Wheelchairs and designated space allowances are provided for users of crutches and white canes. Seamless access routes connect all major entrances and exits with key transport points, including taxi stands and parking areas.

Vertical Accessibility: Ramps are installed to facilitate movement across levels for wheelchair users. In recognition that many ambulant individuals with disabilities may prefer stairs, both ramps and steps are provided for safe and convenient access.

Barrier-Free Circulation: Internal corridors and pathways are designed to be free of obstacles, projections, or protrusions. Lighting throughout these spaces is even, diffused, and designed to minimize glare, reflections, or shadows. Flooring is stable, level, slip-resistant, and finished with a matte surface to prevent slips or trips.

Accessible Doors: Doors are operable with one hand and do not require tight grasping, pinching, or twisting motions. They do not open directly outward from rooms and are fitted with exposed, accessible hardware usable from both sides.

Handrails and Grab Bars: Installed throughout circulation areas, handrails and grab bars are designed for easy and secure gripping. They offer essential support for individuals with disabilities and elderly users to maintain balance and safety.

Signage and Wayfinding: Clear and visible signage is provided at key junctions, circulation routes, and destinations such as doorways, reception areas, drinking water stations, and toilets. Both audible and visual alarms are in place to assist users during emergencies, with lifts equipped with visual indicators for enhanced accessibility.

Accessible Restrooms: Unisex accessible toilets are available at several of our premises, providing privacy, space, and ease of use for persons with disabilities.

4. Details on assessment of value chain partners

The assessment of our value chain partners is conducted through the Supplier Ethical Data Exchange (SEDEX) and SMETA (Sedex Members Ethical Trade Audit) 4-Pillar audit framework, which covers key areas of labor, health and safety, the environment, and business ethics. This audit approach helps us ensure that our suppliers and partners adhere to ethical standards and human rights practices across all stages of the value chain. Compliance with regulations and ethical standards related to working conditions, employee rights, health and safety measures, and environmental impact are evaluated. If any issues are identified during the audit, corrective action plans are developed, and suppliers are required to implement them to mitigate any risks.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	62%* of the value chain partners under our Responsible Sourcing Programme were assessed, covering raw materials such as Extra Neutral Alcohol (ENA), scotch, molasses, malt, barley, food flavors, imported scotch, market bottles, and packaging materials.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other please specify	

*Value chain partners that were assessed / Total suppliers under Responsible Sourcing Program.

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

Following the Supplier Ethical Data Exchange (SEDEX) and SMETA (Sedex Members Ethical Trade Audit) 4-Pillar audit, corrective actions are being implemented to address significant risks identified within the value chain. These actions primarily focus on improving labor and human rights, enhancing workplace health and safety, ensuring environmental compliance, and upholding ethical business practices.

For the FY25 period, 14 suppliers have been identified with issues related to wages. We are actively engaging with these suppliers to raise awareness about labor laws, introduce worker welfare programs, and enforce zero-tolerance policies against child labor and discrimination. To mitigate risks and promote supply chain sustainability, efforts focus on strengthening relationships with suppliers, maintaining consistent reporting practices, and supporting the well-being of local communities.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity.

Parameter	FY 2024 -25	FY 2023 -24
Energy Consumption in Giga Joules (GJ)		
From Renewable Sources		
Total electricity consumption (A)	9,212	9,535
Total fuel consumption (B)	8,70,012	8,89,078
Energy consumption through other sources (C)	0	0
Total renewable energy consumption (A+B+C)	8,79,224	8,98,613
From Non-Renewable Sources		
Total electricity consumption (D)	48,830	49,415
Total fuel consumption (E)	8,798	13,504
Energy consumption through other sources (F)	0	0
Total non-renewable energy consumption (D+E+F)	57,628	62,919
Total energy consumption (renewable and non-renewable)	9,36,852	9,61,532
Energy Intensity		
Energy intensity per rupee of turnover (Total energy consumption/ turnover in crores) (GJ/Cr)	34.98	37.87
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity -PPP) - (Total energy consumed / Revenue from operations adjusted for PPP)	722.75	866.59
Energy intensity by physical output (GJ/KL)	4.09	4.13
Optional Indicator		
Energy intensity for kilolitre of beverage packed (GJ/KL)	0.15	0.13
Energy intensity for kilolitre of Spirit distilled (GJ/KL)	22.93	26.12

Note 1: The energy consumption reported in the table above includes data pertaining to Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Note 20 of Audited Standalone Financial Statements.

Note 3: Percentage of energy consumed through renewable sources with respect to the total energy consumed is 93.85% in FY 2024-25 as compared to 93.46% in FY 2023-24.

Note 4: The Purchasing Power Parity (PPP) factor considered is 20.66 as per IMF (FY 2023-24: 22.882 as per OECD).

Note 5: Total physical output has been considered as beverage packed at USL Owned Manufacturing sites and spirits produced and sold.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been obtained from Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above other than Optional indicators.

Optional Indicator and other Notes

Note 6: Renewable energy is 99.06 % after considering International Renewable Energy Certificates (i-RECs).

Note 7: The energy intensity is reported for the energy consumed in the packaging operations in 'GJ' to the volume of beverage packed in 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

Note 8: The energy intensity is reported for the energy consumed in the distillation operations in 'GJ' to the volume of spirit distilled 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

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 the Company does not fall in the category (as Designated Consumer) of industries mandated under the Performance, Achieve and Trade (PAT) scheme.

3. Details of Disclosures related to water.

Parameter	FY 2024 -25	FY 2023 -24
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,64,972	4,20,808
(ii) Groundwater	1,05,434	1,31,073
(iii) Third party water	1,08,008	1,61,775
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,78,414	7,13,656
Total volume of water consumption (in kilolitres)	6,71,757	6,99,838
Water intensity		
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Cr)	25.08	27.56
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	518.24	630.73
Water intensity by Physical output (KL/KL)	2.93	3.01
Optional Indicator		
Water intensity (per kiloliter of beverage packed) (KL/KL)	1.01	1.08
Water intensity (per kiloliter of spirit distilled) (KL/KL)	11.61	13.06

Note 1: The water withdrawal and consumption reported in the table above includes data pertaining to Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: Surface water reported in the table includes water withdrawn from river source, rainwater and storm water.

Note 3: For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Note 20 of Audited Standalone Financial Statements.

Note 4: The Purchasing Power Parity (PPP) factor considered is 20.66 as per IMF (FY 2023-24: 22.882 as per OECD).

Note 5: Total physical output has been considered as beverage packed at USL Owned Manufacturing sites and spirits produced and sold.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been obtained from Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above on the total volume of water consumption, water intensity per crore rupee of turnover, water intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) and water intensity in terms of physical output (KL/KL) for FY 2024-25.

Optional Indicator Notes

Note 6: The water intensity is reported for the water consumed in the packaging operations in 'KL' to the volume of beverage packed in 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

Note 7: The water intensity is reported for the water consumed in the distillation operations in 'KL' to the volume of spirit distilled 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

4. Provide the following details related to water discharged.

Parameter	FY 2024 -25	FY 2023 -24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	6,557	13,638
- With treatment - pH Neutralization	100	180
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	6,657	13,818

Note 1: The water discharge details reported in the table above includes data pertaining to Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: Figures of water sent to third parties in the table above are from three Owned plants, in compliance with the respective Consent to Operate (CTO) where as per the directions the wastewater is sent to Common Effluent Treatment Plant (CETP) (third party) for treatment and owned and leased Offices and Warehouses, where water discharge is estimated to be 80% of the total water withdrawn. The remaining sites are Zero Liquid Discharge (ZLD) units, where all wastewater is treated and recycled internally within the facility, with no discharge of water outside the site.

Source: CPCB report on waste water discharge for domestic use -

<https://cpcb.nic.in/openpdffile.php?id=UmVwb3J0RmlsZXMvMjlfMTQ1ODExMDk5MI9OZXJdGdGVtXzE5NV9TVFBfUkVQT1JULnBkZg#:~:text=Almost%2080%25%20of%20the%20water,causing%20pollution%20in%20downstream%20areas.>

Note 3: The reduction in water discharge is due to the operational ramp-down of our non-zero liquid discharge units.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, we have implemented Zero Liquid Discharge (ZLD) outside plant boundary. Recognizing the importance of preserving water as a resource we focus on maximizing recycling and reusing treated wastewater on-site, effectively reducing the need for freshwater intake. Such recycled water is used in cooling towers, bottle washing, toilet flushing, and gardening. As per the Consent directions from Pollution Control Board, in 8 out of 11 Own Manufacturing units the wastewater is treated onsite, while the rest of the 3 units the wastewater is sent to Common Effluent Treatment Plant (CETP) in compliance with the conditions issued by the State Pollution Control Board (SPCB). The wastewater sent to CETP for treatment is also verified by the auditors during BRSR Core Reasonable Assurance.

6. Please provide details of air emissions (other than GHG emissions) by the entity

Parameter	Please specify unit	FY 2024 -25	FY 2023 -24
NOx	Mt	38.13	34.59
Sox	Mt	12.64	13.35
Particulate matter (PM)	Mt	39.64	34.75
Persistent organic pollutants (POP)	Mt	NA	NA
Volatile organic compounds (VOC)	Mt	NA	NA
Hazardous air pollutants (HAP)	Mt	NA	NA
Others - please specify	Mt	NA	NA

Note 1: Figures from the previous year have been revised due to a correction in the calculation methodology.

Note 2: Air emission details in the table above include data pertaining to USL Owned Manufacturing sites.

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

No, external agency has not been involved in assessment /evaluation/ assurance.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

Parameter	FY 2024 -25	FY 2023 -24
GHG Emissions in Metric Tonnes (MT) of CO₂e -		
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	2386	2,859
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	9857	9,828
Emissions Intensity		
Total Scope 1 and Scope 2 emissions per rupee of turnover Total emissions / turnover in rupees) (MT CO ₂ e/Cr)	0.46	0.50
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	9.45	11.43
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT CO ₂ e/KL)	0.05	0.05
Optional Indicator		
Total Scope 1 and Scope 2 emission intensity per Litre of Beverage packed(MT CO ₂ e /KL)	0.02	0.02
Total Scope 1 and Scope 2 emission intensity per Litre of Spirit distilled (MT CO ₂ e/KL)	0.16	0.18

Note 1: The GHG emissions reported in the table above includes data pertaining to Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: The Scope 1 emissions reported in the table is as per DEFRA 2024, version 1.1, emissions factors for Diesel, LPG and Petrol.

Note 3: During FY 2024 - 25, we have updated factors used in the methodology of quantifying emission of bioenergy sources for direct operations to ensure better representation of emissions reporting to our operations. This update involved utilizing the 'UK National Atmospheric Emissions Inventory' (NAEI) 2022 factors for 'Other industrial combustion' and converting the emission factors from a net energy basis to a gross energy basis using 'Department for Energy Security and Net Zero' (DESNZ) and 'The Digest of UK Energy Statistics (DUKES) 2023' data. In line with the requirement of the GHG protocol, the change has been applied retrospectively, back to the baseline year 2019-20, to ensure consistency and comparability. As a result, the GHG Scope 1 emissions for FY 2023-24 has been revised from 4,442 Mt CO₂e to 2,859 Mt CO₂e (decline by 36%). The related reduction in GHG emissions intensity (Scope 1 and Scope 2) by revenue from operations adjusted from PPP and total physical output is from 12.86 and 0.06 to 11.43 and 0.05 respectively (decline by 11%).

Note 4: For financial year 2024-25 the biogenic CO2 emissions from combustion of biomass (rice husk & briquettes) from our direct operations were 82,221 MT.

Note 5: Scope 2 Market Based Emission is '0' after considering International Renewable Energy Certificates (i-RECs).

Note 6: For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Note 20 of Audited Standalone Financial Statements.

Note 7: The Purchasing Power Parity (PPP) factor considered is 20.66 as per IMF (FY 2023-24: 22.882 as per OECD).

Note 8: Total physical output has been considered as beverage packed at USL Owned Manufacturing sites and spirits produced and sold.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above, other than Optional indicators.

Optional Indicator Notes

Note 9: The emission intensity is reported for the emission generated in the packaging operations in 'MT Co2e' to the volume of beverage packed in 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

Note 10: The emission intensity is reported for the emission generated in the distillation operations in 'Mt Co2e' to the volume of spirit distilled 'KL' across USL Owned Manufacturing sites (consistent with GRI Index).

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

Accelerating to a low carbon world is part of "Spirit of Progress" - our 10- year ESG action plan for creating a more inclusive and sustainable world. Spirit of Progress encompasses our goal to mitigate and adapt to climate change through our commitment to pioneer 'Grain to Glass' sustainability. We're proud to have committed to achieving net zero emissions across our direct operations by 2030. Our emission reduction strategy recognizes the inherent linkages between moving to a low carbon world and our other priorities such as protecting water resources, enhancing biodiversity, and driving innovation throughout our supply chain to reduce emissions and our reliance on the earth's finite resources.

We are committed to transitioning away from fossil fuels in its operations. We have successfully eliminated the use of coal across all our distilleries by installing boilers that operate entirely on biomass. As a result, 100% of the thermal energy requirements at our distilleries are now met through renewable fuel sources, maintaining our zero-coal status consistently for the past five years.

Aligned with our Spirit of Progress ambition, we are also working towards achieving 100% renewable electricity across operations. We are advancing this goal through a combination of onsite renewable energy generation—via steam turbines and enhanced solar infrastructure—and the procurement of International Renewable Electricity Certificates (I-RECs) to offset electricity drawn from the grid. Solar power systems have been deployed at multiple facilities including Alwar, Goa, Kumbalgotu, Nasik, and Baramati, underscoring our commitment to clean energy adoption. We have implemented solar power projects across 5 of our operating units with a total capacity of 2.7 MW. As of 31st March 2025, the overall renewable energy share (both electrical and thermal combined) stands at 99% for our Own Manufacturing units (this is including the grid power electricity offset through i-REC certificates).

One of the office facility is currently undergoing the LEED certification process, with completion expected by FY 2026.

In addition to shifting towards renewables, we are actively focused on optimizing energy use through conservation and efficiency initiatives. These efforts are designed to reduce energy intensity, lower operational costs, and contribute meaningfully to our sustainability objectives. Notable interventions include the installation of Variable Frequency Drives (VFDs), synchronization of conveyors, use of sensors based on operating hours and occupancy, improved asset management, and the upgrade to energy-efficient systems. Collectively, these initiatives have led to annual energy savings of approximately 35,500 kWh.

Through our integrated approach—comprising fuel transition, renewable energy sourcing, and energy efficiency—USL continues to lead with action in minimizing environmental impact while advancing toward long-term decarbonization goals.

More details in Annexure 7.

9. Provide details related to waste management by the entity.

Parameter	FY 2024 -25	FY 2023 -24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	655	700
E-waste (B)	1	4
Bio-medical waste (C)	0	1
Construction and demolition waste (D)	6,723	79
Battery waste (E)	1	3
Radioactive waste (F)	0	0
Other Hazardous waste. (Used oil, used chemical container, and used resins) (G)	26	14
Other Non-hazardous waste generated (H). (By products of process, spent grains, broken glasses, paper wastes, metal scrapes and fly ash)	57,371	60,235
Total (A+B + C + D + E + F + G + H)	64,777	61,035
Waste intensity		
Waste intensity per rupee of turnover (Total waste generated /Revenue from operations) (MT/Cr)	2.42	2.40
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	49.97	55.01
Waste intensity in terms of physical output (MT/KL)	0.28	0.26
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	64,749	60,575
(ii) Re-used	3	79
(iii) Other recovery operations	4	368
Total	64,756	61,022
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	21	13
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	21	13

Note 1: The waste details reported in the table above includes data pertaining to Owned Manufacturing sites, owned and leased Offices and Warehouses.

Note 2: The waste quantity reported in the table above is accounted for at the time of disposal and therefore waste disposed has been considered as waste generated.

Note 3: The waste 'recycled' and 'reused' has been determined based on the disposal certificates obtained from the waste aggregators.

Note 4: Total waste increased by 6%, primarily driven by a temporary surge in construction and demolition (C&D) waste. Excluding this factor, overall waste generation has decreased by 5%, reflecting the ongoing waste reduction initiatives.

Note 5: For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Note 20 of Audited Standalone Financial Statements.

Note 6: The Purchasing Power Parity (PPP) factor considered is 20.66 as per IMF (FY 2023-24: 22.882 as per OECD).

Note 7: Total physical output has been considered as beverage packed at Owned Manufacturing sites and spirits produced and sold.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

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

We are committed to rigorous waste management across all our sites, ensuring responsible waste handling and full compliance. Our waste segregation practices categorize waste by type, source, and disposal method, with all details tracked in a waste stream register for effective monitoring. Aligned with our circular economy commitment, we prioritize waste prevention, reduction, recycling, and recovery over disposal, minimizing environmental impact and optimizing resource use.

As part of our Spirit of Progress targets—which support our ongoing ESG strategy we are committed to achieving Zero Waste to Landfill from our direct operations by 2030. A cornerstone of this commitment is our Zero Waste to Landfill program, which demonstrates our dedication to minimizing the environmental footprint of our operations.

We have achieved Zero Waste to Landfill across all our sites, marking a significant milestone in our sustainability journey. The program ensures that all waste generated is either recycled, reused, or recovered—nothing is sent to landfill. To support this, we’ve implemented robust waste handling processes, including regular audits of certified waste handlers (at least every two years), with more frequent reviews for those still sending waste to landfill. Our Procurement teams also work closely with waste handlers to ensure a “zero waste to landfill” clause is included in contracts, especially for high-risk handlers. In line with our internal standards, we conduct annual training on “Waste Management and Waste Elimination” for all site key personnels. This training enhances their understanding and capabilities, enabling more effective waste management at the site level.

In FY2025, we further strengthened our commitment by obtaining third-party certification for one of our units on waste diversion from landfill, achieving a “Platinum” rating—the highest level on the certification scale.

Further, the management of hazardous waste is handled with the utmost care to ensure the safety of both people and the environment. While the generation of hazardous waste is minimal, we follow strict procedures for identifying, labeling, storing, and disposing of any hazardous materials in compliance with State and Central Pollution Control Board (CPCB). We also prioritize the use of non-toxic alternatives whenever possible, ensuring safer, more sustainable products.

Beyond waste management, we are also focused on sustainable packaging. Our efforts aim to reduce packaging weight, increase the use of recycled content, and enhance recyclability. Through ongoing investment in packaging R&D, we collaborate with suppliers to reduce the carbon footprint of our products, ensuring that our packaging is as sustainable as possible.

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.

S. 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
All our operations and offices are in designated industrial parks/areas. None of them are in or around ecologically sensitive areas. Environmental clearance is not required for any manufacturing facility or offices of USL.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current financial year.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain. (Yes / No)	Relevant Web link
USL has not undertaken any project which requires Environmental impact assessment in financial year 2024-25.					

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-compliances.

Yes, our operations/offices comply with applicable environmental regulations of the Country and operate as per CTO (Consent to Operate) conditions from the Central and State Pollution Control Boards.

S. No	Specify the law/regulation/guidelines which was not complied with	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA			

Leadership Indicators

1. **Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information:**

(i) **Name of the area**

Plant site

- a. Alwar (Rajasthan)
- b. Kumbalgodu (Bangalore- East, Karnataka)
- c. Udaipur (Rajasthan) (Non-operating Unit)

Offices

- d. Bangalore HO (Karnataka)
- e. Bangalore Technical Centre (Karnataka)
- f. Gurgaon Office (Haryana)

(ii) **Nature of operations**

Packaging of Alco Beverage products and Distillation of Extra Neutral alcohol (from Molasses and Grains) and Fresh Malt Spirits.

(iii) **Water withdrawal, consumption, and discharge in the following format:**

Parameter	FY 2024 -25	FY 2023 -24
Water withdrawal by source (in kilolitres)		
(i) Surface water	2707	1,284
(ii) Groundwater	39928	39,570
(iii) Third party water	19148	21,156
(iv) Seawater / desalinated water	0	0
(v) Other	0	0
Total volume of water withdrawal (in kilolitres)	61,783	62,010
Total volume of water consumption (in kilolitres)	61,409	58,794
Water Intensity:		
Water intensity per rupee of turnover (Water consumed / turnover) (KL/ Cr)	2.29	2.32
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note 1: Water stress sites classified above are based on the Central Ground Water Board, National Compilation of Dynamic Ground Water Resources of India, 2023.

Note 2: Water details considered in the table above include data pertaining to water stressed sites of Owned Manufacturing sites, owned and leased Offices.

Note 3: Surface water includes rainwater harvested and used.

Note 4: Regions classified as over-exploited and critical by the Central Ground Water Board are considered as water-stressed areas (Reference: <https://cgwb.gov.in/cgwbpm/public/uploads/documents/1701427211704550895file.pdf>)

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2024 -25	FY 2023 -24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12,91,031	12,33,737
Total Scope 3 emissions per rupee of turnover	Tonnes of CO2e/Cr	48.21	48.59
Optional- Total Scope 3 emission in terms of physical output	Tonnes of CO2e/KL	5.63	5.30

Note 1: Categories covered are: Purchased Goods (Input materials) and Services (Third-Party Manufacturing sites), Capital Goods, Waste Generated in Operations, Fuel & Energy use, Upstream & Downstream logistics, Business Travel and Employee Commuting, End-of-life treatment of products sold, Franchise.

Note 2: FY2023-24 figures have been restated to reflect updates in data classification and reporting methodology.

Note 3: The latest industry standards and best practices were used for calculation and reporting, to establish the most complete, consistent, and accurate GHG emission footprint.

Note 4: We will progressively engage & collaborate with all value chain partners to ensure Global Warming Potential (GWPs)/Emission factors applied are consistent to estimate Scope 3 Emission data.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable since we don't have operations located in Ecologically Sensitive area.

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 outcome of such initiatives, as per the following format:

We have implemented a range of initiatives and deployed innovative technologies across our operations to enhance resource efficiency and reduce environmental impact.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Integrated Water Conservation and Recycling Initiative	ETP-treated water is reused in cooling towers, backwash and RO reject water are recycled, and lees water is utilized for fermenter cleaning, significantly reducing freshwater consumption.	~34% reduction in water withdrawal (FY21 baseline)
2	Water Conservation and Reuse Enhancement Project	DM Backwash Water Reuse, Lamella Clarifier Optimization, Foam-Type Tap Installation, Rainwater Harvesting and BWWR Media Replacement	
3	Enhancement in condensate recovery	Improving steam traps to prevent leakage allows for efficient condensate water recovery and helps maintain a high temperature in the boiler feed water	~11% reduction in energy usage from Bio fuels (FY21 baseline)

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

Yes, we have a business continuity and disaster management plan which covers Business Impact Analysis (BIA), Security Risk Assessment (RA), Crisis Management Plan (CMP), Business Continuity Plan (BCP), IT Disaster Recovery Plan (DRP).

The purpose of this plan is to outline the business continuity strategies that ensure the swift resumption of critical business processes during disruptions impacting our people, sites, systems, or key third-party providers. It features a planning checklist to guide proactive measures

in preparing the business for potential disruptions. It identifies the IT procedures and strategies needed for the recovery and restoration of systems and applications that support the critical processes identified in the Business Impact Analysis (BIA). Additionally, it covers the restoration of data processing components, including infrastructure, systems, and applications. It also includes a comprehensive contact list of all service providers, suppliers, vendors, joint ventures, and business partners supporting critical processes addressing business continuity strategies for scenarios such as the unavailability of people, buildings, systems, laptops, and both internal and external dependencies. Furthermore, it includes an action plan detailing the necessary steps to take during an interruption and outlines procedures for returning the business to normal operations specifying the procedures for site shutdowns and reopenings.

6. Disclose any significant adverse impact to the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

We are committed to addressing any significant adverse environmental impacts across our value chain, as identified through our Supplier Ethical Data Exchange (SEDEX) and SMETA (Sedex Members Ethical Trade Audit). Key challenges include resource consumption, waste generation, and carbon emissions, particularly from raw material extraction, production processes, and transportation. To mitigate these impacts, we have implemented several measures, including sustainable sourcing of raw materials from certified suppliers, prioritizing recycling and waste reduction in our operations, and investing in energy-efficient technologies while transitioning to renewable energy sources. In logistics, we optimize transportation routes and encourage the adoption of fuel-efficient methods to reduce our carbon footprint. Additionally, we continuously monitor our environmental impact through regular audits, set clear sustainability goals through our Spirit of Progress, and collaborate with stakeholders to ensure ongoing improvements.

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

Environment - 62%

The assessment of value chain partners focuses on conducting SMETA (Sedex Members Ethical Trade Audit) 4-pillar audits, with particular emphasis on evaluating environmental compliance. These audits assess adherence to environmental standards, including waste management, resource conservation, energy efficiency, and pollution control. Continuous follow-up and support are provided to value chain partners to help them improve their environmental performance and maintain compliance with the organization's sustainability standards.

As part of our commitment to responsible sourcing, suppliers are selected for audit based on a combination of risk factors, including the nature of their operations, geographic location, and criticality to our supply chain. The program is structured into three key stages:

Planning and Scheduling

We collaborate with selected suppliers to schedule SEDEX audits, which are conducted by accredited third-party auditors. This planning phase ensures readiness and transparency throughout the process.

SEDEX Audit Execution

The audit assesses supplier compliance across four pillars: labour standards, environmental practices, health and safety, and business ethics. It includes document reviews, employee interviews, and site inspections. Post-audit, findings and recommendations are compiled in a report and uploaded to the SEDEX platform for USL's visibility and monitoring.

Follow-Up and Continuous Support

Following the audit, we work closely with suppliers to address any identified non-compliances. This includes helping them align with legal requirements and adopt best practices. We assist in developing and implementing corrective action plans and conduct regular follow-up assessments to ensure sustained compliance and continuous improvement.

8. How many Green Credits have been generated or procured:

a. By the listed entity: Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: NA

Principle 7:

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

Essential Indicators

1a. Number of affiliations with trade and industry chambers/ associations:

8

1b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to

Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
International Spirits and Wines Association of India (ISWAI)	National
Confederation of Indian Industry (CII)	National
UK India Business Council (UKIBC)	National
Federation of Indian Chamber of Commerce (FICCI)	National
Public Affairs Forum of India (PAFI)	National
Advertising Standards Council of India (ASCI)	National
Karnataka Brewers and Distillers Association (KBDA)	State
Association of Liquor and Beer Suppliers (ALBS)	State

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Corrective action taken	Brief of the case
Not Applicable		

Leadership Indicators

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

We are represented by our Industry association on policy matters that are important for Alco - Beverage sector.

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
<p>Assam: Roll Back of Trade Regulatory Fees (TRF) and unilateral price decisions by Excise Commissioner</p> <p>Advocate against regulatory action against brand owners for non-compliant shipments due to blockage of transit from other states.</p>	Meetings, discussions & presentations	Yes	Annually	https://stateexcise.assam.gov.in
<p>Arunachal Pradesh: Unilateral Price and Ex-Distillery Price declaration in Excise Policy revised, with reversal of losses</p> <p>Price comparison with Assam and Meghalaya</p>	Meetings, discussions & presentations	Yes	Annually	https://eabkari.arunachal.gov.in/

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
West Bengal: Export to other states of tetra and BIO free pricing	Discussions & representation through various associations	Yes	Annually	Excise.wb.gov.in
Tripura: Correction of up-front VAT on local production	Discussions & representation through various associations	Yes	Annually	Taxes.tripura.gov.in
Odisha: Engaging with authorities to permit imports, finalize pricing for existing brands	Discussions & representation through various associations	Yes	Annually	https://stateexcise.odisha.gov.in
Jharkhand: Mitigating existing exposure in RTM	Discussions & representation through various associations	Yes	Annually	https://excise.jharkhand.gov.in/
Telangana: Engaging with Govt. authorities, TGBCL, Excise for release of the outstanding dues	Follow up vide in person meetings and representation through various associations	No	Monthly	-
Karnataka: Regulatory cost to consumer by loading it on the MRP. Regulatory permission to include additional brand-related information such as website details and QR codes on product labels. Additional Excise Duty rationalisation and slab corrections for premium brands and refund for brands supplied.	Periodical Meetings by the Local Industry association By ISWAI / KBDA / CIABC	No	Monthly	-
Uttar Pradesh Composite Vends for IMFL/BII/BIO & Beer, along side fresh lottery for vend allocation. Special categorisation for BIO within the retail MG. Reduction of franchisee fee Change in point of incidence for excise duty.	Meetings & discussions Data advocacy, meetings with EM & EC	Yes	Annually	https://cms.upexciseonline.co
Rajasthan: Removal of circular referencing of EDP and yearly EDP review	Robust engagement with Pri Secy excise, finance sent excise & EC.	Yes	Annually	https://excise.rajasthan.gov.in
Himachal Pradesh: Allowing tyron packs for 180 ml	Self lead and along with ISWAI meetings regulators	Yes	Annually	https://www.hptax.gov.in
Punjab: Allowing PET tyron packs for 180 ml Custom Duty to be considered as per actual, within the composite BIO pricing approvals	Meetings & discussions	Yes	Annually	https://excise.punjab.gov.in

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
Uttrakhand: Bottling fee pass on from MRP build up	Meetings & discussions	Yes	Annually	http://utrakhandexcise.org.in
Tamil Nadu Pursue walk in stores - increase foreign liquor RTM footprint for fair opportunity and consumer accessibility BIO FL price correction- timely approval in line with the offered prices & as per market forces.	Periodic follow up through ISWAI with the Budget secy and EC.	No	ISWAI Meetings / representations	-
Andhra Pradesh new business after the revised policy Push for Price approvals as offered without impacting the business. Avoid impact of inter-state comparison.	Follow ups and secure appropriate price approvals ISWAI lead meetings with Committee and Govt.	No	Direct submissions and Industry advocacy	-
Pan India Engaging with the Department of Consumer Affairs (DOCA) on guidelines for advertising of brand extensions	ISWAI lead meetings with DoCA	No	Others	-
Federal -1 GST on ENA	Representation through Associations	Yes	Annually	https://gstcouncil.gov.in/gst-council-meetings
Federal - 2 Automation of bond to bond transfers in BIO imports	Representation and discussions through Associations	Yes	Annually	https://www.pdicai.org
Federal -3 CCPA Greenwashing guidelines	Representation through Associations	Yes	Annually	https://consumeraffairs.nic.in
Federal - 4 Annual RODTEP Returns (ARR) under the Foreign Trade Policy	Discussions with APEDA	Yes	Annually	Dgft.gov.in
Federal -5 EPR for packaging made of metal, glass and paper	Draft stage - discussion with associations	Yes	Annually	https://moef.gov.in/
Federal -6 a. GST on Economic surplus received from TMU b. GST on Valuation of reimbursement as received by TMU	Representation through Associations/Deloitte Representation through Deloitte	No	Annually	-
Federal -7 GST on Trade Schemes	Representation through Associations	No	Annually	-

Principle 8: Businesses should promote inclusive growth and equitable development
Essential Indicators
1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

The projects undertaken by us in financial year 2024-25 were determined to not require Social Impact Assessments (SIA).

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

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

The projects undertaken by us in financial year 2024-25 were determined to not require Rehabilitation and Resettlement (R&R)

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts for Paid to PAFs in the financial year (INR)
Not Applicable					

3. Describe the mechanisms to receive and redress grievances of the community.

We are dedicated to fostering transparency, accountability, and trust within the communities where we operate. As part of our Corporate Social Responsibility (CSR) engagement, periodic and well-organized community-level meetings are scheduled to reassess the evolving needs of the communities we serve. At each of our locations, our local NGO partner acts as an essential medium of communication, facilitating the grievance redressal process. During regular stakeholder consultations, community grievances and needs are discussed, and a formal written request is submitted to the NGO partner, who in turn shares these concerns with us. These interactions allow us to identify emerging priorities, which are then actively incorporated into the development and enhancement of both current and future programs. Furthermore, we have established redressal mechanism - SpeakUp which is available on the Company's website at <https://www.diageoindia.com/en/about-us/corporate-governance/speak-up> with services available in English and five other regional languages, and compliance concerns can be raised by any aggrieved person through web page or toll-free number.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Particulars	FY 2024 -25	FY 2023 -24
Directly sourced from MSME/ small producers	32%	36%
Directly from within India	90%	90%

Note 1: As per the Industry Standards Note on BRSR Core released by SEBI, 'Input material' includes all types of procurement such as raw material, spares, services, capex procurement items etc. Further, the numerator is basis input materials directly sourced only from MSME.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

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 wage cost

Location	FY 2024 -25	FY 2023 -24
Rural	9%	10%
Semi-urban	6%	5%
Urban	11%	16%
Metropolitan	74%	69%

Note 1: The locations have been categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan.

Source: <https://censusindia.gov.in/nada/index.php/catalog/42560/download/46186/2011-IndiaStateDistSbDistTwnWrd-0000.xlsx>

Note 2: All manufacturing locations (Plants), depots, sales offices and regional offices are reported based on their respective actual address.

Note 3: As per the Industry Standards Note on BRSR Core released by SEBI, in addition to the permanent employees, gross wages paid to other than permanent employees/workers have also been considered for the current year period 2024-25. Hence, the figures are not comparable to last year's figures to that extent.

Note 4: Total wages includes actual expenditure incurred towards the permanent employees for the year ended 31st March 2025. The actual expenditure have been reconciled to the amount of salaries, wages, and bonus as per the Audited Standalone Financial Statements for the year ended 31st March 2025.

Note 5: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Aspirational District	Amount spent (INR)
Jaisalmer, Rajasthan	23,59,000

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

Our procurement policies are merit-based, as we believe in sourcing from suppliers who demonstrate excellence and value. We also recognize the significant benefits of engaging diverse suppliers, as they bring unique perspectives, innovation, and agility, ultimately enhancing cost structures and driving improvements in products and processes. We have ambition to increase our spend with diverse and disadvantaged businesses, and we are dedicated to supporting suppliers in fostering inclusion and diversity within their own value chains.

- 3b. Which marginalized /vulnerable groups do you procure?

We are committed to shaping broader societal change by promoting equality and an inclusive culture through our brands, in our industry, across our value chain, and in the communities where we live, work, source and sell. We understand the value of diverse perspectives and recognize the importance of gender, ethnicity, ability, age, sexual orientation, socioeconomic status, education, and varied life experiences. The traditionally underrepresented groups from which we procure include women, people with disabilities, the LGBTQIA+ community, ethnic minorities, and other marginalized populations.

- 3c. What percentage of total procurement (by value) does it constitute?

Particulars	FY 2024 -25	FY 2023 -24
% of Business given under-represented minority group: women, people with disabilities, LGBTQIA+, ethnic minorities or any other under-represented group	6.2%	6.0%

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:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable. We do not use any traditional knowledge.				

5. Details of corrective actions taken or 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. We do not use any traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Promote Positive Drinking: "Act Smart India", a programme to educate stakeholders in the age group of 13-17 years on the dangers of Underage consumption	2,07,667	The beneficiaries include school student who are below the legal drinking age.
Promote Positive Drinking: "Wrong Side of the Road", a programme to create awareness on Anti drink drive amongst consumers	4,96,524	The beneficiaries include consumers who are above legal drinking age including men, women, and elderly.
Learning for Life: a business and hospitality skills programme	1,922	100%

Principle 9:

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

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

We are committed to providing a seamless and efficient handling of consumer complaints, ensuring that all concerns are addressed promptly and effectively. We have implemented a robust consumer complaint handling process to ensure timely and effective resolution of consumer concerns related to our products. Consumers can easily reach out to us by contacting our customer care executive, whose details are provided on our product packaging. Complaints can be registered through our toll-free helpline at 1800-425-2433 or by emailing customercare@unitedspirits.in. Our customer care center is managed by a third-party service provider and operates on all working days (excluding public holidays). The center is supported by live agents from 10 AM to 12 AM and an IVR system available from 12 AM to 10 AM, making it convenient for consumers to raise concerns at any time. A complaint once received is logged in our SAP-based real-time complaint portal for visibility and tracking. Our customer care team acknowledges the complaint within 24 hours as per our SLA, either via phone or email. The acknowledgment includes information on the next steps in addressing the concern. After the complaint is registered, our internal team takes prompt action to resolve the issue. This includes collecting a sample from the consumer, if necessary, for further investigation. The team then addresses the concern in line with our Consumer policy, and the results of the investigation are communicated back to the consumer.

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

All products of USL contain relevant information as required under applicable laws.

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the beverage Safe and responsible usage	100% of Our products will carry the information as "Consumption of alcohol is injurious to health" to provide warning message to consumer.
Recycling and/or safe disposal	100% ,of our Plastic Container used for Packaging carries the embossed symbol of recyclability.

3. Number of consumer complaints in respect of the following:

Particulars	FY 2024 -25			FY 2023 -24		
	Received during year	Pending resolution at the year end	Remarks	Received during year	Pending resolution at the year end	Remarks
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	2	0	-
Cyber Security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other*	674	88	-	507	71	-

*Figures from the previous year have been changed due to revision in reporting methodology. Customer/Consumer complaints include complaints pertaining to product quality. Out of 674 complaints, 586 were validated and resolved during the reporting period, while 88 remained under investigation as on 31st March 2025. The 71 complaints pending as of 31st March 2024, were successfully resolved within the year.

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for Recall
Voluntary recalls	0	-
Forced recalls	0	-

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 of the policy.

Yes, we have a comprehensive cyber security and data privacy risk management policy that applies to all employees, contractors, consultants, agency staff, business partners, and staff at subsidiaries and joint ventures, essentially anyone or any organization handling USL's information. This policy reflects our commitment to protect our brands, revenues, reputation, and operational effectiveness through effective information management and security practices.

The objectives of the policy include:

- Ensuring all personnel are aware of information-related risks.
- Promoting a consistent and reasonable approach to information security across the organization.
- Embedding security awareness into the organization's culture and business processes.
- Supporting compliance with legal, regulatory, and contractual requirements.

The policy covers all types of information assets, including IT and OT (operational technology) systems throughout their lifecycle. It also incorporates a three-tier information classification framework, which all staff are expected to apply correctly when creating or sharing information. The overarching goal is to safeguard the confidentiality, integrity, and availability of Diageo's information assets.

We recognise security and protect privacy as an essential under our Code of Business Principles, which is available on our website at <https://www.diageoindia.com/en/about-us/corporate-governance>.

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 issues / product recalls/ penalties/regulatory actions during the year.

7. Provide the following information relating to data breaches:

Particulars

- | | |
|---|----|
| a. Number of instances of data breaches | 0 |
| b. Percentage of data breaches involving personally identifiable information of customers | 0% |
| c. Impact, if any, of the data breaches | NA |

Note: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the 'Percentage of data breaches involving personally identifiable information of customers' above.

Leadership Indicators

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

Information regarding all products is available in the Brand section of our website: <https://www.diageoindia.com/en>

Consumers can also reach out to us via one of the following modes for any additional information:

1. Toll-free number for Customer care: 18004252433
2. E-mail ID: customercare.india@diageo.com
3. Mailing address: UB Tower #24 Vittal Mallya Road Bengaluru - 560 001, Karnataka

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

We want to change the way people drink – for the better. This is why we promote responsible drinking and invest in education programmes to discourage the harmful use of alcohol.

- **Act Smart India:** Act Smart India is dedicated to educating young people and empowering them to make informed decision on alcohol consumption, through early intervention. Implemented through our NGO partner across government and private schools, the programme reaches out to young people of the age group 13-17 years through a combination of live and online sessions on life skills. The programme measures success not merely by its reach but also through evaluation of the attitudinal shift in underage drinking. Blending storytelling with interactive methods, it highlights the causes and consequences of underage drinking.
- **Wrong Side of the Road:** Aligned with the National Road Safety Campaign, the programme is implemented in partnership with UNITAR (United Nations Institute for Training and Research). It is designed to promote behavioural change among the citizens with the aim of curbing drink driving. It works through an interactive learning process, aimed at reducing fatal accidents and transforming responsible driving into a consistent behaviour pattern. The programme is implemented in collaboration with the transport authorities and the Regional Transport Offices (RTOs) across India. An interactive Tab Labs have been set up in RTOs across various states to educate people who go through process of seeking driving license.
- **DrinkIQ:** Information sharing is vital for empowering consumers to make responsible choices. DRINKiQ is a dedicated online platform that advocates moderation, and addresses the consequences of harmful drinking for individuals and the society. We conduct various campaigns, both online and offline, to promote responsible drinking and moderation in consumption.

In addition, there is consumer awareness information available on the labels of every bottle as prescribed by the law.

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

At USL, we do not deal with any essential services. However, in case of any disruption/discontinuation, we will notify through our website, various social media platforms, distribution networks and emails. In addition, consumer can also contact us on our toll-free number (1800-4252433) and email (customercare.india@diageo.com) printed on each product packaging.

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 regarding 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, in addition to mandatory disclosures, we provide supplementary product-specific information, which may include sensorial attributes, provenance details, ingredient sourcing, and sustainability-related insights.

We collaborate with consumers and commercial partners to conduct surveys to ensure best-in-class offer goes in the market and also to assess the impact of positive drinking, alcohol moderation and prevention of alcohol misuse initiatives. Using a combination of online and face-to-face interactions, we evaluate consumer sentiment, cultural understanding and consumption patterns All research is conducted in full compliance with our Responsible Research policy and the Industry Research Guidelines.

Management analysis on key sustainability and emission indicators (Principle 6: related to environment)

Principle	Indicator No	BRSR Core KPI	FY 2024-25 (Reported)	FY 2023-24 (Reported)	Reference
Environment	P6.E.1	Energy intensity per rupee of turnover (GJ/Cr)	34.98	37.87	Note 1
Environment	P6.E.1	Energy intensity by physical output (GJ/KL)	4.09	4.13	Note 2
Environment	P6.E.3	Water intensity per rupee of turnover (KL/Cr)	25.08	27.56	Note 3
Environment	P6.E.3	Water intensity by physical output (KL/KL)	2.93	3.01	Note 4
Environment	P6.E.4	Water Discharge (KL)	6,657	13,818	Note 5
Environment	P6.E.7	Emission intensity per rupee of turnover (MT CO ₂ e/Cr)	0.46	0.50	Note 1
Environment	P6.E.7	Emission intensity by physical output (MT CO ₂ e/KL)	0.05	0.05	Note 2

Revenue intensity, referred to as 'Rebased', is adjusted for slump sale and franchising of the strategically reviewed popular portfolio that was divested / franchised for a like for like comparison.

Note 1: In FY25, energy intensity (GJ/Cr) and emission intensity (MT CO₂e/Cr) improved by 8% and 9% respectively, driven by enhanced boiler efficiency and greater use of slope by-product from MENA.

Note 2: In FY25, energy intensity (GJ/KL) and emission intensity (MT CO₂e/KL) based on physical output improved by 1% and 2% respectively driven by enhanced boiler efficiency and greater use of slope by-product from MENA. Further, this is also impacted by the changes in product volume and product mix ratio in the current year.

Note 3: Water intensity per rupee of turnover (KL/Cr) improved by 9% in FY25 compared to FY24. These improvements were driven by multiple water efficiency initiatives, including enhanced boiler condensate recovery, increased recycling of treated wastewater, improved rainwater utilization etc.

Note 4: FY25 water intensity by physical output (KL/KL) has improved by 3% compared to FY24, driven by multiple water efficiency initiatives and the changes in product volume and product mix ratio in the current year.

Note 5: The reduction in water discharge by ~52% is due to the operational ramp-down of our non-zero liquid discharge units, which as per State PCB consent were required to sent the wastewater to external Common Effluent Treatment Plant (CETP).