

# DIAGEO

INDIA

United Spirits Limited

Registered Office:

UB Tower

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Bengaluru 560 001

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10<sup>th</sup> April 2025

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

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

Dear Sirs,

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

In relation to the captioned subject, please take on record the disclosure in requisite format enclosed as Annexure A.

Thank you,

For United Spirits Limited

Mital Sanghvi  
Company Secretary

Encl: As above



**Annexure A**

Name of the authority	Office of the Commissioner of Central Tax, Bengaluru
Nature and details of the action(s) taken, initiated or order(s) passed	Period September 2004 to June 2017 – Orders dated 31 March 2025
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Received on 9th April 2025 at 05:27 P.M. The officer became aware of the information on 9th April 2025 at 10:05 P.M.
Details of the violation(s)/contravention(s) committed or alleged to be committed	<p>In continuation to Note 4 of our filing dated 14th August 2023, the Company has received favourable orders from the Commissioner, granting complete relief from the service tax demand of INR 194.5 crores.</p> <p>Additionally, the Commissioner has adjudicated on the issues pertaining to service tax demand on income received from Contract Bottling Units (CBUs) under the category of Intellectual Property Rights (IPR) Services, as well as on CENVAT credit availment raised in the show cause notice and related de novo matters. Pursuant to this, the total demand has been significantly reduced from INR 527.7 crores (plus applicable interest and penalty) to INR 0.88 crores (plus applicable interest and penalty).</p> <p>The Company, however, intends to challenge this order and will be filing an appeal before the appropriate higher authority to contest the residual demand.</p>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the company's risk-assessment, it has a good case and hence does not expect any material financial implications.
Quantum of claim, if any	Tax of INR 0.88 crores + Penalty of INR 0.88 crores + Applicable Interest

