

DIAGEO

India

United Spirits Limited

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www.diageoindia.com

10th July 2026

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

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

Dear Sirs,

Sub: Submission of Business Responsibility and Sustainability Report for FY 2025-26

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 2025-26 along with an Independent Reasonable Assurance Report from M/s. Price Waterhouse & Co Chartered Accountants LLP on Identified Sustainability Information.

The same may also be accessed from the website of the Company from the following link:

<https://www.diageoindia.com/business-responsibility-sustainability-report-fy2025-26>

This is for your information and records.

Thank you,

For United Spirits Limited

Pragya Kaul
Company Secretary and Compliance Officer

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”) vide our Engagement Letter dated January 16, 2026, 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 Integrated Annual Report of the Company for the financial year ended March 31, 2026, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the “LODR Regulations”).

This engagement was conducted by a team comprising assurance practitioners and environment expert.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026, 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, 2026.

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 Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the ‘Industry Standards on Reporting of BRSR Core’ issued by the Securities and Exchange Board of India (“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 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, 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 Company's management, including the various teams such as Sustainability team, Human Resource Team, 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 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 (ITGC's), operating effectiveness of ITGC's was also tested.
- Checked the consolidation for various sites and corporate office within the standalone reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- 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.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for various sites and corporate office 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 includes assessing the records and performed 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, 2026 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, 2026.
- 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, 2026, 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, owned and leased Offices and Warehouses and does not include Third-Party Manufacturing Sites managed by the respective third parties for the reasons stated in the aforesaid Note. 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 Integrated 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: 26093263YVACIQ7939

Place: Gurugram
Date: May 14, 2026

Appendix 1

Identified Sustainability Information (BRSR Core Indicators)

Sr. 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#	<ol style="list-style-type: none"> 1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. 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

Sr. 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 directly 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- <ul style="list-style-type: none"> - Purchases - Sales - Loans & advances - Investments

Notes:

*'E' denotes Essential Indicator

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

Business Responsibility Sustainability Report

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Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable	282
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe	285
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains	288
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders	296
Principle 5	Businesses should respect and promote human rights	299
Principle 6	Businesses should respect and make efforts to protect and restore the environment	304
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	314
Principle 8	Businesses should promote inclusive growth and equitable development	318
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner	321

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, 2025 to March 31, 2026
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

Business Responsibility Sustainability Report

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 349 and 370.</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. 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%

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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	9	20	11	40
International	Nil			

Note: There were 13 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 0.67% 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 250+ 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 65 million cases annually through a variety of business models, including corporation partnerships, distributors, wholesalers, retailers and modern trade channels. Our reach extends to more than 1,00,000+ retail 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)	1,497	1,056	71%	441	29%
Other than Permanent (E)	29	17	59%	12	41%
Total Employees (D+E)	1526	1073	70%	453	30%
Workers					
Permanent (F)	727	668	92%	59	8%
Other than Permanent (G)	1,852	1,456	79%	396	21%
Total Workers (F+G)	2579	2124	82%	455	18%

Note: Trainees and apprentices not included in the workforce

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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)	18	18	100%	0	0%
Other than Permanent (G)	71	71	100%	0	0%
Total differently abled workers (F+G)	89	89	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*	10	3	30%
Key Management Personnels	3	1	33%

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

* 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 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	21%	18%#	11%	19%	14%	12%	21%	14%
Permanent Workers*	27%	8%	25%	26%*	6%	25%	29%*	2%	27%

#The attrition rate for the year reflects the impact of a restructuring initiative undertaken by the Company, which included a voluntary separation programme.

*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
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

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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)
11	McDowell & Co (Scotland) Limited	Subsidiary	100%	No
12	Royal Challengers Sports Private Limited	Subsidiary	100%	No
13	Nao Spirits & Beverages Private Limited	Subsidiary	97%	No
14	Hapusa Spirit UK Ltd	Subsidiary	97%	No
15	Inspired Hospitality Private Limited	Joint venture	13%	No
16	V9 Beverages Private Limited	Joint venture	25%	No
17	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, 2026.

VI. CSR Details

24	(i). Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
	(ii). Turnover	27,781 Cr
	(iii). Networth	8,721 Cr

Note: The turnover of ₹ 27,781 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 2025 -26			FY 2024 -25		
		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	-	-	-	-	-	-
Investors (Other than Shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes	33	1	-	22	0	-
Employees and workers	Yes	38	5	-	32	10	-
Customers/ Consumer	Yes	448	32	-	674	88	-
Value chain Partners	Yes	10	0	-	3	0	-
Others (Anonymus)	Yes	47	11	-	30	4	-

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 ten complaints filed by 'employees and workers', and four complaints filed by Others (Anonymus), pending as of 31st March 2025, have been resolved during the year with appropriate action.

Note 3: Customer/Consumer complaints include complaints pertaining to product quality. Out of 448 complaints, 416 were validated and resolved during the reporting period, while 32 remained under investigation as on 31st March 2026. The 88 complaints pending as of 31st March 2025, were successfully resolved within the year.

Business Responsibility Sustainability Report

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 underrepresented groups	Opportunity	Empowering women, minorities, and underrepresented 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.

Business Responsibility Sustainability Report

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	Risk	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.

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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.

Note: The Company is currently undertaking a Double Materiality Assessment (DMA) exercise aligned with evolving ESG reporting practices to reassess its sustainability material issues from both impact and financial materiality perspectives. The revised material issues will be disclosed in subsequent reporting periods.

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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/about-us/corporate-governance									
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, functions have procedures in place to implement the policies.									
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. USL's documentation (Agreements, Contracts, Purchase Orders) with our value chain partners (for both supply and services) contain compliance clauses along with an annexure on 'USL's Guidance Note to Business Associates'. Value chain partners are required to comply with our Code of Conduct and the guidance note prior to or on signing of the agreement, understand the policies contained therein and agree to act in accordance with the standards and principles.									
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.	P1	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								
		P2	FSSC 22000, GRI Standard, ISO 9001								
		P3	Our policies are guided by ILO principles and UNGC, ISO 45001								
		P4	Grievance redressal mechanism, GRI Standard								
		P5	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								
		P6	ISO 14001, ISO 14064-1:2018, Alliance for Water Stewardship (AWS), GRI Standard								
		P7	Policy advocacy are undertaken through trade and industry chambers and associations, and other similar collective platforms, UNGC								
		P8	CSR disclosures pursuant to Section 135 of the Companies Act, 2013								
		P9	ISF Standard of Good Practice, ASCI, FSSAI, Cert-In, GRI Standard								
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 topline 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 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 48</p>									

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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 2025-26 is as follows:						
	Spirit of Progress (SoP) parameter	Goal	Unit of Measurement (UoM)	Target by 2030	Cumulative performance FY 20-26	Performance in FY 25-26	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	0.8 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	2 Mn	0.75 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	13,000	8,504	1,968	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.	1.6 Mn. CU.M.	Completed projects with ~ 251K 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%	40%	0.94 (6% improved from LY)	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%	56%	11.06 (6% improved from LY)	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%	2,522 (6% increased from LY)	SDG 7 SDG 12 SDG 13	

Note 1: The performance reported for water use efficiency covers USL Owned Manufacturing sites 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 message in the Integrated Annual Report at page 06

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 and CEO & Managing Director 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
Praveen Someshwar	Executive Director	Member
Mark Sandys	Non Executive Director	Member
Narayan K Seshadri	Non Executive, Independent Director	Member

* Praveen Someshwar, CEO & MD has replaced Hina Nagarajan effective April 1, 2025.

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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, immediate corrective actions are taken, which may include revising internal processes, enhancing training programs, or introducing new control measures.									Quarterly								

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 team (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	4	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/pdf-viewer.aspx?gid=307336661&src=%2F%7E%2Fmedia%2Ffiles%2FD%2FDiageo-V2%2FDiageo-India%2Finvestors%2Fdisclosures-under-regulation-46-of-the-lodr%2Fdirector-s-familiarization-programmes.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, Employee Health & Safety, Dignity at workplace, Information Management & Security and more. Attendance is mandatory, with recorded sessions available for reference, and understanding is assessed through a Policy Understanding Test (PUT)	100%

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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, Employee Health & Safety, Dignity at workplace, Information Management & Security 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, Employee Health & Safety, POSH and more at the grassroots level using training materials in five local languages (Hindi, Marathi, Telugu, Kannada and Bengali) to ensure clear understanding	88%

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 Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fines	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 .				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	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>

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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 2025 -26	FY 2024 -25
Directors	-	-
KMPs	-	-
Employees / Workers	-	-

6. Details of Complaints with regard to conflict of interest:

Particulars	FY 2025 -26		FY 2024 -25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMP's	-	-	-	-

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 2025 -26	FY 2024 -25
Number of days of accounts payable	87 Days	81 Days

Note 1: Accounts payable has been taken as the average of the accounts payable as on March 31, 2025 and March 31, 2026.

Note 2: For the purpose of calculating the Cost of goods/ services procured, all procurements including capital expenditures are considered. Rates & taxes, remuneration to non-executive directors, expenses towards Corporate Social Responsibility, allowance for trade receivable, other financial assets and other assets (net), are excluded.

Note 3: 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 2025 -26	FY 2024 -25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	12%	14%
	b. Number of trading houses where purchases are made from	387	455
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	59%	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	2109	2088
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	48%	49%
Share in RPT's	a. Purchases (Purchases with related parties / Total Purchases)	16%	12%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	82%
	d. Investments (Investments in related parties / Total Investments made)	23%	21%

Note 1: All sales have been made by USL to dealers and distributors. Sales considered above is as per the revenue from operations in the Note 20 of the Audited Standalone Financial Statements of USL for the year ended March 31, 2026.

Note 2: For the purpose of calculating the Cost of goods/ services procured, all procurements including capital expenditures are considered. Rates & taxes, remuneration to non-executive directors, expenses towards Corporate Social Responsibility, allowance for trade receivable, other financial assets and other assets (net), are excluded.

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Note 3: All the amounts pertaining to Related parties disclosed above are as per Note 36 of the Audited Standalone Financial Statements of USL for the year ended March 31, 2026.

Note 4: 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, 2026 have been considered.

Note 5: 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 <https://www.diageoindia.com/~ /media/Files/D/Diageo-V2/Diageo-India/society-2030/doing-business-the-right-way/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 centre 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 2025 -26	FY 2024 -25	Details of Improvement
R&D	11%	7%	Driving innovation and product renovation to achieve manufacturing excellence, environmental performance, and uphold the highest safety standards.
Capex	27%	17%	Implementing safety enhancements, advancing energy and water efficiency, promoting rainwater harvesting initiatives, and adopting low-carbon technologies.

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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 supportive 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/pdf-viewer.aspx?gid=307336661&src=%2F%7E%2Fmedia%2Ffiles%2FD%2FDiageo-V2%2FDiageo-Corp%2Four-business%2Fcorporate-governance%2Fcode-of-business-conduct%2Fpolicies-and-standards%2Fpws-2024-v3.pdf>

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

In FY 2025-26, 53% 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 committed to responsibly manage 100% of our plastic packaging through our Extended Producer Responsibility (EPR) program. We ensure engagement with authorized recyclers to ensure proper disposal and support closed-loop recycling systems. In FY2025-26, we collected and safely handled 20,144 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, in line with regulatory requirements. 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 ensure recovery and reuse of valuable materials such as metals and plastics, minimizing environmental impact.
- c) **Hazardous Waste:** Hazardous waste generation at our operations is minimal and is managed with utmost care. We follow all prescribed procedures for identification, segregation, storage, transportation, and disposal, in full compliance with CPCB guidelines to ensure safety of people and the environment.
- d) **Other waste:** All other waste streams are properly segregated and disposed through authorized agencies in accordance with CPCB guidelines.

We have achieved zero waste to landfill through continuous waste reduction, recycling, and waste-to-energy initiatives. Additionally, three of our sites have been certified as zero waste to landfill, reinforcing our commitment to sustainable waste management.

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.

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Leadership Indicators

- 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.**

The entity has initiated Life Cycle Assessments (LCA) for select key products to assess environmental impacts across the value chain. These are conducted in accordance with ISO 14040/44 standards, covering cradle-to-gate and cradle-to-grave boundaries. Details of the studies are 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		
Raw Materials							
11011	Neutral Spirits	NA	Cradle to Gate	Yes	No		
Finished goods							
11011	Vodka*	2%	Cradle to Grave				
11032	Indian Single Malt Whisky*						
Raw Materials							
11032	Malt Spirit*	NA	Cradle to Grave				
1124	Broken Rice*						

*These Life Cycle Assessment (LCA) studies were completed in the previous financial year FY 2024-25

- 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.

- 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.

Indicate input material	Recycled or re-used input material to total material	
	FY 2025 -26	FY 2024 -25
Packaging material	60%	59%

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 to comprise 100% recycled content.

- 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 20,144 metric tonnes of plastic waste.

Particulars	FY 2025 -26			FY 2024 -25		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Glass (Mt)	33,607	1,41,436	-	46,059	1,49,774	-
Plastic Waste (EOL) - (Mt)	-	11,704	8,440	-	16,757	5,866

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

Particulars	% Reclaimed Packaging Material	
	FY 2025 -26	FY 2024 -25
Glass (Market bottles reclaimed as percentage of total glass used)	12%	14%
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	1,056	1,056	100%	1,056	100%	-	0%	1,056	100%	1,056	100%
Female	441	441	100%	441	100%	441	100%	-	0%	441	100%
Total	1,497	1,497	100%	1,497	100%	441	100%	1,056	100%	1,497	100%
Other than Permanent Employees											
Male	17	17	100%	17	100%	-	0%	-	0%	-	0%
Female	12	12	100%	12	100%	12	100%	-	0%	12	100%
Total	29	29	100%	29	100%	12	100%	-	0%	12	41%

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 workers											
Male	668	668	100%	668	100%	-	0%	-	0%	668	100%
Female	59	59	100%	59	100%	59	100%	-	0%	59	100%
Total	727	727	100%	727	100%	59	100%	-	0%	727	100%
Other than permanent											
Male	1,456	1,456	100%	1,456	100%	-	0%	-	0%	1,456	100%
Female	396	396	100%	396	100%	396	100%	-	0%	396	100%
Total	1,852	1,852	100%	1,852	100%	396	100%	-	0%	1,852	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 2025-26	FY 2024-25
Cost incurred on wellbeing 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 indicator in the table above.

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

Benefits	FY 2025-26			FY 2024-25		
	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%	Y	0%	1%	Y
Others- please specify	NA	NA	NA	NA	NA	NA

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 based on gender, gender identity, gender expression and any form of disability.

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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%	97%	-	-
Total	100%	98%	-	-

Note: During the year FY25-26, 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.
Other than Permanent Workers	
Permanent Employees	The service is available 24 hours a day, 365 days a year, to all employees, contractors or any other interested part. website - www.DiageoSpeakUp.com
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	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	1,497	-	-	1,486	-	-
Male	1,056	-	-	1,065	-	-
Female	441	-	-	421	-	-
Total Permanent Workers	727	717	99%	934	923	99%
Male	668	658	99%	870	859	99%
Female	59	59	100%	64	64	100%

Note: Above details pertain to permanent employees and workers.

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	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	1,056	1,056	100%	907	86%	1,065	1,056	99%	760	71%
Female	441	441	100%	356	81%	421	411	98%	299	71%
Total	1,497	1,497	100%	1,263	84%	1,486	1,467	99%	1,059	71%
Workers										
Male	668	668	100%	482	72%	870	722	83%	669	77%
Female	59	59	100%	59	100%	64	64	100%	64	100%
Total	727	727	100%	541	74%	934	786	84%	733	78%

Note: Above details pertain to permanent employees and workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,056	963	91%	1,065	984	92%
Female	441	384	87%	421	351	83%
Total	1,497	1,347	90%	1,486	1,335	90%
Workers						
Male	668	-	-	870	-	-
Female	59	-	-	64	-	-
Total	727	-	-	934	-	-

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

Note 2: The Company follows the P4G (Partner for Growth) process for employees, which operates on a July-June cycle. As per policy, all employees and workers are eligible for an annual performance and career development review. The percentage of employees not covered in the above table primarily comprises those were not eligible for current review cycle.

Note 3: 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?

We demonstrate our commitment to people by prioritizing health and safety across all operations in India, in full compliance with regulatory requirements. All own manufacturing units are certified to ISO 45001, ISO 14001, and ISO 9001. 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. A robust four-tier assurance framework comprising internal audits, regional audits, certifying agency surveillance, and global independent assurance ensures consistency, oversight, and continuous strengthening of our safety systems.

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, HAZOP Studies, 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 ensure MOC (Management of Change) process is followed where safety is reviewed right through all stages including Design, Project, Commissioning and steady state through robust review system which includes risk assessments, HAZOPs, QRA, Project Safety and PSSR (Pre-Start Up Review) which ensure Safety is taken care in all aspects through mitigating, controlling and managing risks through HOC (Hierarchy of Control) process.

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

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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.

We run safety campaigns on periodic bases on various safety themes connected to workplace hazards with a intention of engaging and sensitizing the reporting of the hazards by the shop floor team. Campaigns like Slip Trip & Fall, Road Safety, Work at Height, etc. 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 counselling 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 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.49	0.44
	Workers	0.00	0.36
Total recordable work-related injuries	Employees	6	2
	Workers	2	7
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 LTIs include cases where the injured individual was unable to return to work within 24 hours. Additionally, in line with the Company's policy, any injury that results in an employee being unable to perform their routine job functions based on the recommendation of the employer or a healthcare professional, even if such employee/worker returns to work within 24 hours, is also classified as an LTI. One such case was reported in FY 2025-26 and has been included in the table above.

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 by various initiatives as stated:

1. Visible Felt Leadership

Leadership engagement is central to our safety culture. Senior leaders actively participate in safety walkabouts, including work place and process safety 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. Certification of our Management system (ISO 45001, 14001 and 9001)

All own manufacturing units are certified to ISO 45001, ISO 14001 and ISO 9001.

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3. Behavioural 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. All executives in units conduct Safety Observations on weekly basis which involves interaction with shopfloor employees on safe and unsafe behaviours. As a next step to mature our Behaviour safety Program we are deploying Digital Platform which will help provide better analytics and tracking maturity of this program

4. 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.

5. 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.

6. Process Safety and Safe Driving Initiatives

Our commitment to safety extends beyond the workplace through initiatives such as Process Safety Management (PSM) and the i-Drive Safe programme, which promote defensive driving and responsible road behaviour. During the year, road safety governance for business travel was strengthened through the deployment of the *AutoBeacon* mobile application, enabling trip-level Safe Driving Scores and timely corrective action based on indicators such as overspeeding, harsh braking, rapid acceleration, and distracted driving.

Process safety was further strengthened through the rollout of the Process Safety Management (PSM) Policy, enhancement of process safety indicators, improved reporting of Process Safety Precursors and Incidents, and development of internal Hazard and Operability Study (HAZOP) capabilities. Governance oversight was reinforced through area-wise PSM scorecards, while all new projects and process modifications underwent the Management of Change (MOC) process, including HAZOP and Quantitative Risk Assessment (QRA) reviews to embed safeguards early and mitigate risks prior to commissioning.

7. Governance and Audit

A multi-level governance and assurance framework reinforces accountability and sustained focus on critical risks. All units follow a defined schedule of self-assessments against Global Risk Management Standards, with findings translated into time-bound action plans and tracked through to closure. Site Heads review performance monthly through Manufacturing Operations Reviews and Management Review Meetings, helping to remove barriers, reinforce standards, and sustain momentum on corrective actions. This framework is further supported by internal and external audits across key areas, including SFIP audits, ISO audits, and risk-based assessments such as electrical audits, in-plant traffic assessments, thermography, and fire risk surveys.

8. Adopting digitization for managing Safety Risk in our Operations

In FY26, we accelerated the digitization of critical safety processes to enhance risk visibility, control effectiveness, and governance, with a focused rollout across Control of Work (CoW), Permit to Work (PTW), and Management of Change (MoC).

- End to End Digitization of CoW and PTW:

The implementation of the Digital software based Control of Work (CoW) module has fully digitized the Permit to Work (PTW) lifecycle from request, risk assessment, approval, execution, to closure.

This ensures:

- Standardized hazard identification and risk assessment prior to job execution
- Multi-level digital authorization with defined accountability
- Real-time visibility of all active permits across sites
- Improved control over contractor and non-routine activities

This transition from manual to digital workflows has significantly reduced execution risk, enhanced compliance, and strengthened auditability at the shopfloor.

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- **Digitized Management of Change (MoC):**

The rollout of digital MoC ensures that all capital projects, process modifications, and operational changes undergo structured and traceable safety reviews before implementation.

Key outcomes include:

- Integration of safety risk assessment at the design and planning stage
- System-driven workflows ensuring no bypass of critical approvals
- Complete digital traceability of changes for audit and governance

This enables a shift-left approach to safety, proactively mitigating risks and reducing downstream incidents, rework, and compliance gaps.

- **Driving Safety Digitization – App-enabled Monitoring:**

To mitigate road safety risks for the sales workforce, an app-based safe driving solution has been deployed.

The platform enables:

- Continuous monitoring of driving behavior (speeding, harsh braking, distraction)
- Real-time feedback and behavior nudges to drivers
- Data-driven insights for targeted safety interventions

This has strengthened off-site risk management, contributing to improved driving discipline and reduction in high-risk driving instances.

9. Focused Interventions to Reduce High Risk Exposures

We prioritized targeted interventions in high risk areas to deliver structural risk reduction.

a. **Forklift Safety – Transition to Gold Standard**

In FY26, we initiated a phased upgrade of forklifts across manufacturing units to defined Gold Safety Standards, supported by focused capital investment.

Key enhancements include:

- AI enabled anti collision systems
- Speed control mechanisms
- Restricted access to certified operators
- Standardized operating protocols

These upgrades are designed to engineer out risk at source, strengthen operating discipline, and significantly reduce collision and material handling incidents.

b. **Sales Safety – “Safe Day in Trade” Initiative**

Recognizing the unique risks faced by frontline commercial teams, the “Safe Day in Trade” campaign was launched to drive awareness and embed consistent safety practices during market visits. The program focuses on behavioral reinforcement, risk awareness in field environments, and leadership engagement.

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

	FY 2025-26			FY 2024-25		
	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	8	-	-	5	1	-
Health & Safety	1	-	-	2	-	-

Note 1: The pending case as on 31st March 2025, have been closed and resolved with appropriate action.

Note 2: The above table excludes complaints raised anonymously (FY 2025-26: three complaints relating to Working conditions; FY 2024-25 two complaints on Health & Safety). The previous year data has been restated accordingly.

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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.

Refer Principle 3 Essential indicators 10a, 10b and 12 for details on actions taken or underway to address safety-related incidents and significant risks / concerns arising from assessments of health & 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 2025-26	FY 2024 -25	FY 2025-26	FY 2024 -25
Employees	-	-	-	-
Workers	-	-	-	-

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.

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5. Details on assessment of value chain partners

The Company adopts a risk-based approach to assess Health & Safety (H&S) practices and working conditions across its value chain partners through its Responsible Sourcing Programme. Under the programme, high-risk value chain partners are assessed in accordance with the SEDEX protocol through SMETA four-pillar audits, with a strong focus on health & safety and working conditions

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	66% of the value chain partners under our Responsible Sourcing Programme were assessed, covering
Working Conditions	raw materials such as Extra Neutral Alcohol (ENA), scotch, molasses, malt, barley, food flavours, imported scotch, market bottles, and packaging materials.

The remaining 34% of partners are classified as low-risk based on category, scale, and geographic exposure, and are being progressively onboarded into the assessment framework as part of a phased coverage strategy. In addition to formal assessments, the Company undertakes regular follow-ups and structured engagements with vendors and internal teams to monitor compliance, address identified gaps, and strengthen responsible sourcing practices.

Assessment outcomes indicate that overall compliance levels remain satisfactory, with improvement opportunities identified in areas such as consistency in safety supervision at partner sites, adherence to working hour norms, contractor workforce management, and awareness of safety standards. These insights are used to prioritise high-risk partners and drive focused interventions for continuous improvement across the value chain.

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.

The Company follows a structured and time-bound corrective action framework to address risks identified through value chain assessments, with defined accountability and periodic review mechanisms.

Key corrective measures implemented include:

- Structured engagement and awareness programmes on labour laws, statutory compliance, and safety standards;
- Development and monitoring of supplier-specific corrective action plans with defined timelines and closure tracking;
- Strengthening of contractor safety and onboarding protocols, including alignment with the Company's EHS requirements; and
- Periodic follow-up and verification audits to ensure sustained compliance.

Persistent or material non-compliances are escalated through defined governance mechanisms, including senior-level engagement and phased disengagement, where necessary. These interventions have contributed to improved compliance levels, enhanced supplier awareness, and a reduction in repeat observations, thereby strengthening the overall resilience of the value chain ecosystem.

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.

Business Responsibility Sustainability Report

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
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

Business Responsibility Sustainability Report

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
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

1. 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.

2. 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. Spirit of Progress is our ESG action plan to help create a more inclusive and sustainable world. Its priorities, reflect the most material issues affecting our Company, our people, our brands, our suppliers and our communities. Our strategic priorities are to promote positive drinking, champion inclusion and diversity and pioneer grain-to-glass sustainability. Doing business the right way underpins everything we do. This ESG strategy is an outcome of stakeholder consultation and a rigorous materiality assessment. This assessment looked at the external trends shaping our operating environment and how we can most effectively align our work with the UN Sustainable Development Goals. The team consulted many internal and external stakeholders and explored the findings in workshops with experts from our business functions. The stakeholder feedback was incorporated and as an outcome Spirit of Progress was developed and implemented.

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

Social responsibility is an integral part of the organization's corporate strategy, with CSR programmes focused on creating meaningful and lasting impact in the communities where we live, work, source, and operate. We follow a strategic and need-based approach, designing each initiative in close consultation with community stakeholders. A robust stakeholder engagement process informs programme design, ensuring that interventions are relevant, inclusive, and responsive to local needs.

Women's empowerment remains a core priority across all our initiatives, with women constituting approximately 50% of our beneficiaries. Our programmes aim to enable dignified and sustainable livelihoods by improving access to essential resources and opportunities. Through our water conservation initiatives, including the 'Water for Life' programme, we work to enhance access to safe drinking water and WASH facilities, while promoting sustainable water management practices within communities.

In parallel, our skilling initiative, "Learning for Life" - a hospitality skills programme focuses on enhancing employability for individuals aspiring to work in the hospitality sector, particularly those who face barriers to employment. The programme provides access to industry-relevant skills and resources, including residential training for persons with disabilities, empowering vulnerable groups with livelihood opportunities and supporting a more inclusive workforce.

Further, as a responsible organization, we are committed to addressing alcohol-related harm and promoting responsible consumption. Our initiatives focus on key areas such as preventing underage drinking, raising awareness on the risks of drink driving, and encouraging moderation, with the broader objective of fostering positive behavioral change towards alcohol consumption.

Business Responsibility Sustainability Report

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 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	1,497	1,497	100%	1,486	1,486	100%
Other than permanent	29	23	79%	18	17	94%
Total Employees	1,526	1,520	100%	1,504	1,503	100%
Workers						
Permanent	727	711	98%	934	533	57%
Other than permanent	1,852	1,852	100%	3,253	1,722	53%
Total Workers	2,579	2,563	99%	4,187	2,255	54%

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

Category	FY 2025-26					FY 2024-25				
	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	1,497	-	0%	1,497	100%	1,486	-	0%	1,486	100%
Male	1,056	-	0%	1,056	100%	1,065	-	0%	1,065	100%
Female	441	-	0%	441	100%	421	-	0%	421	100%
Other than Permanent	29	-	0%	29	100%	18	-	0%	18	100%
Male	17	-	0%	17	100%	12	-	0%	12	100%
Female	12	-	0%	12	100%	6	-	0%	6	100%
Workers										
Permanent	727	-	0%	727	100%	934	-	0%	934	100%
Male	668	-	0%	668	100%	870	-	0%	870	100%
Female	59	-	0%	59	100%	64	-	0%	64	100%
Other than Permanent	1,852	1,852	100%	-	0%	3,253	3,253	100%	-	0%
Male	1,456	1,456	100%	-	0%	2,471	2,471	100%	-	0%
Female	396	396	100%	-	0%	782	782	100%	-	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)	7	62,96,233	3	53,50,000
Key Managerial Personnel	2	11,57,54,702	1	78,26,796 [#]
Employees other than BoD and KMP	1,054	18,27,912	440	16,90,828
Permanent Workers	668	5,50,256	59	7,10,670

[#]Joined on 1st September 2025

Business Responsibility Sustainability Report

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

Note 2: The median salary for employees other than BoD and KMP is determined on remuneration paid during the year and includes payments on Stock Appreciation Rights (SAR) while excluding gratuity and leave encashment recognised based on actuarial valuation.

Note 3: The median remuneration for permanent workers is determined on gross wages paid during the year.

Note 4: Employee and workers who have exited during year are not considered for Median remuneration.

Note 5: The remuneration is calculated as per the latest guidelines published by SEBI.

Note 6: KMP considered are those in position as at the end of the financial year.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	22%	22%

Note 1: Gross wages paid to females and total wages include actual expenditure incurred in respect of permanent employees and permanent workers, which has been reconciled with salaries, wages, and bonus as disclosed in the Audited Standalone Financial Statements for the year ended 31 March 2026. The disclosure also includes gross wages paid to female and total wages for contractual employees and workers, reported based on actual expenditure incurred

Note 2: For owned and leased offices and warehouses, contractual employees and workers are engaged through fixed price service contracts. Actual data on female contractual workers is available for certain sites. For sites where gender wise payment data from contractors was not available, amounts have been estimated based on proportional data derived from sites where actual gender wise bifurcation was available.

Note 3: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP on the indicator 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 00 08000502023 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 Mallya 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>. During the year, we have introduced QR code to facilitate the access to SpeakUp channel.

Business Responsibility Sustainability Report

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

Category	FY 2025-26			FY 2024-25		
	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	-	-	2	1	-
Discrimination at workplace	3	-	-	0	0	-
Child Labour	0	-	-	1	1	-
Forced Labour/Involuntary Labour	0	-	-	0	0	-
Wages	0	-	-	0	0	-
Other human rights related issues	0	-	-	0	0	-

Note 1: All pending cases as of 31st March 2025 have been closed in line with internal protocols and legal requirements.

Note 2: The above table excludes complaints raised anonymously (FY2024-25: one complaint on Discrimination at workplace and two related to Wages ; FY2025-26: one complaint on Discrimination at Workplace). The previous year data has been restated accordingly.

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

Particulars	FY 2025-26	FY 2024-25
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	0.41%	0.43%
Complaints on POSH upheld	2	1

Note 1: During FY 2025-26, two cases were reported and both were upheld and resolved with appropriate action.

Note 2: The one case pending as of March 31, 2025 was not upheld and has been closed with appropriate action.

Note 3: The percentage of POSH complaints has been calculated based on the average number of permanent female employees and workers.

Note 4: 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 retaliating against an individual (includes Communities, Employees, Workers, Value chain partners & Others) 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 behaviour and adherence to legal and human rights standards.

Business Responsibility Sustainability Report

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 supply partners. 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 behaviour. 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.

Business Responsibility Sustainability Report

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 labour, 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	66%* of the value chain partners under our <i>Responsible Sourcing Programme</i> 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 labour and human rights, enhancing workplace health and safety, ensuring environmental compliance, and upholding ethical business practices.

For the FY26 period, 21 suppliers have been identified with issues related to wages. We are actively engaging with these suppliers to raise awareness about labour laws, introduce worker welfare programs, and enforce zero-tolerance policies against child labour 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.

Business Responsibility Sustainability Report

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.

Parameters	FY 2025-26	FY 2024-25
Energy Consumption in Giga Joules (GJ)		
From Renewable Sources		
Total electricity consumption (A)	8,197	9,212
Total fuel consumption (B)	10,06,523	8,70,012
Energy consumption through other sources (C)	0	0
Total renewable energy consumption (A+B+C)	10,14,720	8,79,224
From Non-Renewable Sources		
Total electricity consumption (D)	52,285	48,830
Total fuel consumption (E)	9,849	8,798
Energy consumption through other sources (F)	0	0
Total non-renewable energy consumption (D+E+F)	62,134	57,628
Total energy consumption (renewable and non-renewable)	10,76,854	9,36,852
Energy Intensity		
Energy intensity per rupee of turnover (Total energy consumption/ turnover in crores) (GJ/Cr)	38.76	34.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity -PPP - (Total energy consumed / Revenue from operations adjusted for PPP)	788.42	722.75
Energy intensity by physical output (GJ/KL)	5.29	4.09
Optional Indicator		
Energy intensity for kilolitre of beverage packed (GJ/KL)	0.15	0.15
Energy intensity for kilolitre of Spirit distilled (GJ/KL)	28.54	22.93

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 94.23% in FY 2025-26 as compared to 93.85% in FY 2024-25.

Note 4: The Purchasing Power Parity (PPP) factor considered is 20.34 as per IMF (FY 2024-25: 20.66 as per IMF).

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 99.09 % of total energy consumption, 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).

Business Responsibility Sustainability Report

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

Parameters	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	3,91,566	4,64,972
(ii) Groundwater	1,23,142	1,05,434
(iii) Third party water	97,938	1,08,008
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,12,646	6,78,414
Total volume of water consumption (in kilolitres)	6,07,786	6,71,757
Water intensity		
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Cr)	21.88	25.08
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	444.99	518.24
Water intensity by Physical output (KL/KL)	2.99	2.93
Optional Indicator		
Water intensity (per kiloliter of beverage packed) (KL/KL)	0.94	1.01
Water intensity (per kiloliter of spirit distilled) (KL/KL)	11.06	11.61

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 stormwater.

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 20.34 as per IMF (FY 2024-25: 20.66 as per IMF).

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 Total volume of water consumption (in kilolitres) and Water intensity other than Optional indicators.

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).

Business Responsibility Sustainability Report

4. Provide the following details related to water discharged.

Parameters	FY 2025-26	FY 2024-25
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	4,460	6,557
- With treatment - pH Neutralization	400	100
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	4,860	6,657

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 one Owned Manufacturing unit, 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 withdrawal, based on Central Pollution Control Board (CPCB) database report dated 4th September 2013. 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.

Note 3: Water discharge reduced due to ramp-down of non-ZLD units and lower per-capita consumption from non-operational 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 a Zero Liquid Discharge (ZLD) mechanism outside the plant boundary across Own Manufacturing Units, in line with applicable regulatory requirements and environmental management practices.

Water conservation is an integral part of our operational controls. Treated wastewater is systematically recycled and reused within plant premises, thereby minimizing freshwater withdrawal. Recycled water is utilized for cooling towers, bottle washing, toilet flushing, and landscaping, ensuring optimal resource efficiency.

8 out of 9 Own Manufacturing Units have on-site Effluent Treatment Plants (ETPs), where wastewater is treated and fully reused within the facility, ensuring zero discharge outside the plant boundary. The remaining one Own Manufacturing Unit sends wastewater to authorized Common Effluent Treatment Plants (CETPs) in compliance with SPCB directions. The CETPs are operated as per regulatory standards to ensure treated effluent does not result in liquid discharge impacting the environment.

The effectiveness and compliance of the ZLD mechanism, including wastewater routing to CETPs, are subject to internal monitoring and statutory reporting. During FY 2025-26, three Own Manufacturing Units obtained ZLD certification from an accredited third-party certification body. We plan to progressively extend such third-party ZLD certification to all Own Manufacturing Units in a phased manner, thereby strengthening independent validation of our water stewardship efforts.

Business Responsibility Sustainability Report

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mt	26.69	38.13
Sox	Mt	24.44	12.64
Particulate matter (PM)	Mt	47.84	39.64
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: 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 2025-26	FY 2024-25
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)	2,522	2,386
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)	10,308	9,857
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	0.46
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)	9.39	9.45
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT CO ₂ e/KL)	0.06	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)	0.20	0.16

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: Scope 1 emissions are reported using DEFRA 2025 (Version 1.0) emission factors for diesel, LPG, and petrol. Bioenergy emission factors are based on the UK National Atmospheric Emissions Inventory (NAEI) 2022 and have been converted from a net to gross energy basis using data from the Department for Energy Security and Net Zero (DESNZ) and The Digest of UK Energy Statistics (DUKES) 2023.

Note 3: For financial year 2025-26 the biogenic CO₂ emissions from combustion of biomass (rice husk & briquettes) from our direct operations were 94,921 MT (FY 2024-25: 82,221 MT).

Note 4: Scope 2 Market Based Emission is Nil after considering International Renewable Energy Certificates (i-RECs).

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 20.34 as per IMF (FY 2024-25: 20.66 as per IMF).

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

Business Responsibility Sustainability Report

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.

The Company has undertaken multiple initiatives to reduce greenhouse gas (GHG) emissions. During FY2025-26, energy consumption increased by 15% and GHG emissions by 5%, primarily driven by business growth, expansion of operations, and a shift towards more energy-intensive processes such as malt and grain-based distillation, along with higher auxiliary and utility loads. Despite this increase, emissions growth was moderated through focused decarbonization initiatives under the Company's ESG roadmap, which targets net zero emissions in direct operations by 2040. The Company continues to make steady progress on its decarbonization journey through the following key initiatives:

1. Achieved and sustained zero coal operations across all distilleries for the past five years through transition to biomass-based boilers, meeting 100% of thermal energy needs via renewable fuels.
2. Reached ~99.09% renewable energy share (thermal and electrical combined) across manufacturing operations, supported by onsite renewable generation and procurement of International Renewable Electricity Certificates (I-RECs).
3. Solar power systems have been commissioned at six owned manufacturing facilities—Alwar, Goa, Kumbalgodu, Nasik, Baramati, and Nimapara—with installations underway at the Nanded unit, taking the total capacity to 4.7 MW.
4. Implemented multiple energy efficiency and conservation initiatives, including boiler condensate recovery, conveyor synchronization, sensor-based automation, improved asset management, and energy-efficient equipment upgrades.
5. Maintained focus on process optimisation and operational efficiency to reduce energy and emissions intensity.
6. Achieved LEED Gold Certification for one office facility, reinforcing commitment to energy-efficient and low-carbon buildings.

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

Parameters	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	544	655
E-waste (B)	1	1
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	21	6,723
Battery waste (E)	4	1
Radioactive waste (F)	0	0
Other Hazardous waste. (Used oil, used chemical container, and used resins) (G)	17	26
Other Non-hazardous waste generated (H). (By products of process, spent grains, broken glasses, paper wastes, metal scrapes and fly ash)	68,194	57,371
Total (A+B + C + D + E + F + G + H)	68,781	64,777

Business Responsibility Sustainability Report

Parameters	FY 2025-26	FY 2024-25
Waste intensity		
Waste intensity per rupee of turnover (Total waste generated /Revenue from operations) (MT/Cr)	2.48	2.42
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	50.36	49.97
Waste intensity in terms of physical output (MT/KL)	0.34	0.28
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	68,564	64,749
(ii) Re-used	204	3
(iii) Other recovery operations	1	4
Total	68,769	64,756
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	12	21
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	12	21

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', 'reused' and 'other recovery options' has been determined based on the disposal certificates obtained from the waste aggregators.

Note 4: 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 5: The Purchasing Power Parity (PPP) factor considered is 20.34 as per IMF (FY 2024-25: 20.66 as per IMF).

Note 6: 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.

Business Responsibility Sustainability Report

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 have established a robust and compliant waste management framework across all our establishments, with a strong focus on responsible handling, regulatory compliance, and efficient use of resources.

Waste Management Practices:

We segregate waste at source across all our sites based on waste type, source, and prescribed disposal method. All waste streams are systematically captured and tracked through a waste stream register, enabling effective monitoring and control. In line with our circular economy principles, we prioritize waste prevention, reduction, recycling, and recovery, with disposal considered only as a last resort.

As part of our “Spirit of Progress” targets, which support our overall ESG strategy, we are committed to achieving zero waste created intended for landfill in our direct operations by 2030. This commitment is implemented through our structured Zero Waste to Landfill programme, aimed at minimizing environmental impact and optimizing resource utilization. We have achieved Zero Waste to Landfill across all our sites, ensuring that all waste generated is either recycled, reused, or recovered and that no waste is sent to landfill.

In FY2026, we further strengthened our waste management governance by obtaining third-party certification for waste diversion from landfill for three of our manufacturing units, achieving a “Platinum” rating, the highest rating under the certification framework.

To ensure effective implementation and governance, we have instituted formal waste handling controls, including:

1. Audits of certified waste handlers at least once every two years, with more frequent reviews for handlers transitioning away from landfill disposal.
2. Inclusion of “Zero Waste to Landfill” clauses in contracts with waste handlers, particularly for high-risk waste streams.
3. Annual training on “Waste Management and Waste Elimination” for key site personnel to strengthen awareness, accountability, and site-level execution.

Reduction and Management of Hazardous and Toxic Chemicals:

We follow a risk-based and preventive approach to reduce the use of hazardous and toxic chemicals in our products and processes. While the generation of hazardous waste across our sites is minimal, we maintain strict procedures for the identification, labeling, safe storage, handling, and disposal of hazardous materials in compliance with applicable regulations and directions issued by the State and Central Pollution Control Boards. Wherever technically and commercially feasible, we prioritize the use of non-toxic or less hazardous alternatives, supporting safer operations and more sustainable product outcomes. Hazardous waste generated is disposed of only through authorized recyclers, co-processing facilities, or approved treatment and disposal facilities, with appropriate documentation, statutory reporting, and traceability.

Additional Sustainability Measures:

Beyond waste management, we are actively advancing our sustainable packaging initiatives, focusing on reducing packaging weight, increasing recycled content, and improving recyclability. Through ongoing investment in packaging research and development and close collaboration with suppliers, we aim to reduce the environmental and carbon footprint of our packaging materials.

Our waste management practices, including hazardous waste handling, are subject to regular internal monitoring and audits ensuring transparency, accountability, and continual improvement.

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
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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.

Business Responsibility Sustainability Report

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
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USL has not undertaken any project which requires Environmental impact assessment in financial year 2025-26.

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 CPCB.

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
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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 (Operational)

- Alwar (Rajasthan)
- Kumbalgodu (Bangalore- East, Karnataka)

Offices

- Bangalore HO (Karnataka)
- Bangalore Technical Centre (Karnataka)
- 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:

Parameters	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,462	2,707
(ii) Groundwater	54,661	39,928
(iii) Third party water	21,860	19,148
(iv) Seawater / desalinated water	0	0
(v) Other	0	0
Total volume of water withdrawal (in kilolitres)	78,983	61,783
Total volume of water consumption (in kilolitres)	78,983	61,409
Water Intensity:		
Water intensity per rupee of turnover (Water consumed / turnover) (KL/ Cr)	2.84	2.29
Water discharge by destination and level of treatment (in kilolitres)	0.00	0.00
(i) To Surface water		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-

Business Responsibility Sustainability Report

Parameters	FY 2025-26	FY 2024-25
(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, 2025.

Note 2: Water details considered in the table above include data pertaining to water stressed sites of Owned Manufacturing sites (operational) and Regional Offices.

Note 3: Surface water includes water withdrawn from river source, rainwater and stormwater.

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/17014272111704550895file.pdf>)

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	9,11,816	9,15,551
Total Scope 3 emissions per rupee of turnover	Tonnes of CO ₂ e/Cr	32.82	34.19
Optional: Total Scope 3 emission in terms of physical output	Tonnes of CO ₂ e/KL	1.20	1.22

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 and Franchise.

Note 2: FY2024-25 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 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.

Business Responsibility Sustainability Report

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	Water recycling, reuse and conservation systems	Reuse of treated effluent and process streams through internal recycling systems, including RO reject and backwash reuse; rainwater harvesting integration; process and hydraulic optimizations in operations and preventive maintenance of water treatment infrastructure.	Reduced packaging water use efficiency by 40% (FY 20 Base year) and 6% (FY 25 Last year)
2	Water-efficient technologies and process optimization	Installation of air rinsers for PET bottles and air-cooled condensers to eliminate water use in cooling towers	
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.	Reduced distillation water use efficiency by 56% (FY 20 Base year) and 5% (FY 25 Last year)

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 reopening's.

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.

No significant adverse environmental impacts from the value chain have been identified during the reporting period. Under the Responsible Sourcing Program, high-risk value chain partners are assessed through audits aligned with the Sedex SMETA Four Pillar Audit framework, which includes environment as a critical pillar.

Post audit, the Company engages closely with suppliers to address any non-compliances identified. This includes providing guidance and support to enable compliance with applicable laws and regulations, as well as the adoption of best practices to improve operational performance. Suppliers are supported in developing and implementing corrective action plans based on audit findings.

In addition, the Company undertakes regular follow-up audits and ongoing monitoring to ensure sustained compliance with internal standards and to track progress against corrective actions identified

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

Environment - 66% of sites are compiled

The assessment of value chain partners is conducted through SMETA four-pillar audits, in line with the SEDEX protocol. These audits evaluate compliance across the four pillars of labour, environment, health and safety, and business ethics. Continuous follow-up and engagement with value chain partners form an integral part of the process to support performance improvement and sustained alignment with the Company's standards.

Business Responsibility Sustainability Report

Suppliers covered under this programme are selected based on a risk-based approach, considering factors such as the level of operational risk, geographic location, and criticality to the Company’s supply chain.

Audit and Engagement Process

Step 1: Audit Planning and Scheduling

The Company supports identified suppliers in planning and scheduling SEDEX audits, which are conducted by independent third-party auditors.

Step 2: Conduct of SEDEX (SMETA) Audits

SMETA audits assess supplier compliance with applicable laws, regulations, and standards across the four pillars. The audit process includes documentation reviews, employee interviews, and on-site inspections. Upon completion, detailed audit reports outlining findings and recommendations are uploaded to the SEDEX platform, ensuring transparency and visibility.

Step 3: Follow-up and Corrective Action

Post-audit, the Company works closely with suppliers to address any non-compliances identified. This includes providing guidance, supporting the development of corrective action plans, and tracking progress. Periodic follow-up and re-assessments are conducted 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:

10

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)
Confederation of Indian Industry (CII)	National
Federation of Indian Chamber of Commerce & Industry (FICCI)	National
Indian Spirits & Wine Association of India (ISWAI)	National
Public Affairs Forum of India (PAFI)	National
Forum of Indian Food Importers (FIFI)	National
UK India Business Council (UKIBC)	National
PET Association for Clean Environment (PACE)	National
Confederation of Indian Food Trade Industry (CIFTI-FICCI)	National
Indian Malt Whisky Association (IMWA)	National
Karnataka Brewers & Distillers Association (KBDA)	Regional

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	

Business Responsibility Sustainability Report

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
Andhra Pradesh - Pricing approvals; limit inter-state comparisons	Discussions & representation through various associations	No	Others	
Assam - Supplier price benchmarking and select category pricing with state excise	Meetings, discussions & presentations	No	Others	
Chandigarh - Removal of 'no EDP increase allowed' clause from the excise policy	Discussions & representation through various associations	Yes	Annually	Chandigarh excise policy 26-27Chandigarh/Excise Policy 2026-27.pdf
Delhi - Allow private retail licenses	Discussions & representation through various associations	Yes	Annually	https://excise.delhi.gov.in/
Goa - Discussions with State Excise on revision of existing allowable wastages, growth levers for premium categories and increasing direct distribution	Meetings, discussions & presentations	No	Others	
Goa - Cancel or postpone the Deposit Refund Scheme	Discussions & representation through various associations	Yes	Others	https://www.goadr.com/
Kerala - Walk-in Stores, private participation and yearly tender pricing	Discussions & representation through various associations	No	Others	
Karnataka - Pricing structures and cost pass-through mechanisms; Enhancements to labelling norms ; Rationalisation of indirect tax structures across select categories	Discussions & representation through various associations	No	Others	
Maharashtra - Revision of existing allowable wastages under maturation loss policy; registration of irregular packs; duty reduction across Premium product categories; reduction of LR & Profile fees.	Meetings, discussions & presentations	No	Others	
Maharashtra - Price Reduction in select product categories & Roll back MML	Representation & Legal recourse	Yes	Others	

Business Responsibility Sustainability Report

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
Maharashtra - Representations made with Maharashtra Water Resource Department (WRD) on reduction of existing water tariffs, change of industry category for alchobev industry as Process Industry.	Discussions & representation through various associations	No	Others	
Meghalaya - Reconsideration of import pass fee, transportation cost and QR code requirements. Meghalaya Excise (Third Amendment) Rules, 2025 – reduced import/export pass fee on ENA and related spirits	Written representation	No	Others	
Madhya Pradesh - Rationalisation of retail group structures to promote balanced market participation, streamlining of product category frameworks, ease of doing business initiatives	Discussions & representation through various associations	Yes	Others	
Odisha - Stability in taxation frameworks, price fixation committee meeting for IMFL	Written representation	No	Others	
Punjab - Amending clause on brands with similar umbrella brands, allowing alternate packaging units	Discussions & representation through various associations ¹	Yes	Annually	Punjab/Policy year 26-27/Excise Policy for FY 2026-27.pdf
Rajasthan - Expansion of permitted product categories across select retail channels, extension of operating hours, facilitation of export processes including labeling requirements, approvals for alternative packaging formats, and review of wastage norms	Discussions & representation through various associations ¹	Yes	Annually	
Tripura - Ease of business for alcohol, including expansion of retail access points and on/off-premise density	Written representation	No	Others	
Tamil Nadu - Pursue Walk in Stores and discussions on pricing framework alignment and timely approvals	Discussions & representation through associations	No	Others	

Business Responsibility Sustainability Report

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
Uttar Pradesh - Revisions in pricing structures for select product categories, implementation of shelf-life norms for certain packaging formats, and expansion of retail channel permissions in specific markets.	Discussions & representation through various associations	Yes	Annually	https://excise.up.gov.in/
Uttarakhand - Revisions in the point of taxation, adjustments in indirect tax structures, and pricing updates across select product categories.	Discussions & representation through associations	No	Annually	
West Bengal - Matters related to licensing and change-in-control provisions, facilitation of inter-state movement of goods and associated payment mechanisms, revisions in taxation for select categories, and updates to ENA wastage norms	Written representation	No	Others	https://excise.wb.gov.in/Portal_New_Default.aspx
FEDERAL ADVOCACY				
Plastic Waste Management (Second Amendment) Rules, 2025, mandatory use of recycled plastics	Representation through Associations	Yes	Annually	https://egazette.gov.in
rPET (recycled polyethylene terephthalate) guidelines	Representation through Associations	Yes	Annually	https://fssai.gov.in/cms/standardpacking.php
Ready to Drink (RTD) as a new category in the FSSAI Alcoholic beverage regulation, 2018 as an amendment	Representation through Associations	Yes	Annually	www.fssai.gov.in
NOC validity period for select products from 300 days to 365 days in alignment with the bond extension period.	Representation through Associations	Yes	Annually	www.fssai.gov.in
MOFPI task force on Model Label for alcoholic beverage exports and model export policy for exports	Meetings, discussions & presentations	No	Annually	
FSSAI licenses for perpetuity 10.3.26	Representation through Associations	Yes	Annually	www.fssai.gov.in
FSSAI NOC revalidation not required for waived goods under FOSCOS	Representation through Associations	No	Annually	
E-bond and E-BG	Representation through Associations	Yes	Annually	

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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
PMW – category wise recycling targets	Representation through Associations	Yes	Annually	http://moef.gov.in/
GST on ENA (Extra Neutral Alcohol)	Representation through Associations	Yes	Annually	https://gstcouncil.gov.in/gst-council-meetings
GST on Economic surplus received from TMU GST on Valuation of reimbursement as received by TMU	Representation through Associations	No	Annually	
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 2025-26 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 2025-26 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 CSR engagement with the communities, we have various forums through which community grievances can be received and addressed. Periodic and well-organized community level engagements are scheduled to reassess the evolving requirements of the community. The emerging priorities are incorporated into the development and improvement of current and future programmes.

At each of our locations, our local NGO partner acts as a medium of communication. During regular stakeholder consultations, the grievances and needs from communities are discussed and a formal written request is submitted to the NGO partner who in turn shares the same with the respective teams.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSME/ small producers	26%	32%
Directly from within India	87%	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 and capex procurement items.

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 2025-26	FY 2024-25
Rural	9%	9%
Semi-urban	5%	6%
Urban	11%	11%
Metropolitan	75%	74%

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 Owned Manufacturing sites, Owned and Leased Offices and Warehouses 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.

Note 4: Total wages include actual expenditure incurred in respect of permanent employees and permanent workers, which has been reconciled with salaries, wages, and bonus as disclosed in the Audited Standalone Financial Statements for the year ended 31 March 2026. It also includes total wages for contractual employees and workers, reported based on actual expenditure incurred.

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)
Punjab, Ferozpur	36,50,000

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

We recognise that diverse suppliers can often deliver greater agility, as well as access to fresh ideas, experiences and better cost structures that can result in accelerated product and process innovations. This mindset is one that we actively encourage at Diageo – both with our own employees and the partners and suppliers with whom we work. Our ambition is to accelerate inclusion & diversity in our value chain, increasing our spend with diverse-owned and disadvantaged businesses, each year to 2030. We are also committed to supporting our supplier's embedding inclusion and diversity throughout their own value chains. We encourage our suppliers to activate inclusion and diversity programmes within their leadership teams and employees, as well as embedding their own supplier diversity programme within their supply chains.

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We are also 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 view diversity in the broadest possible sense, including gender, ethnicity, ability, age, sexual orientation, social class, education, experience, ways of thinking and more. Diversity of thought and experience fuels growth and innovation and ensures we reflect the consumers who enjoy our brands. A diverse supplier is defined as a company that is at least 51% owned and operated by one or more individuals belonging to any traditionally underrepresented minority group: women, people with disabilities, LGBTQIA+, ethnic minorities or any other underrepresented group.

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, micro and small enterprises and other marginalized populations.

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

Particulars	FY 2025-26	FY 2024-25
% of Business given underrepresented minority group: women, people with disabilities, LGBTQIA+, ethnic minorities, micro and small enterprises or any other underrepresented group	18%	21%

Previous year figures have been revised to reflect the expanded scope of marginalized/vulnerable groups, which now includes micro and small enterprises.

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	2,59,135	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	7,56,604	The beneficiaries include consumers who are above legal drinking age including men, women, and elderly.
Learning for Life: a business and hospitality skills programme	1,968	100%

Business Responsibility Sustainability Report

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 centre is managed by a third-party service provider and operates on all working days (excluding public holidays). The centre 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	100% of Our products will carry the information as "Consumption of alcohol is injurious to health" to provide warning message to consumer.
Safe and responsible usage	
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 2025-26			FY 2024-25		
	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	-	0	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*	448	32	-	674	88	-

*Customer/Consumer complaints include complaints pertaining to product quality. Out of 448 complaints, 416 were validated and resolved during the reporting period, while 32 remained under investigation as on 31st March 2026. The 88 complaints pending as of 31st March 2025, 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	-

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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/pdf-viewer.aspx?gid=307336661&src=%2F%7E%2Fmedia%2Ffiles%2FD%2FDiageo-V2%2FDiageo-India%2Fabout-us%2Fcorporate-governance%2F24-code-of-conduct.pdf>

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/brands>

Pertaining to Product Quality concerns, Consumers / Customers can reach out to Diageo India through following modes

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

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

Our commitment to promoting positive drinking is a core pillar of our 'Spirit of Progress' action plan. We want to change the way the world drinks for the better. That means promoting moderation and continuing to address the harmful use of alcohol by changing attitudes and expanding our programmes that tackle underage drinking, drink driving and binge drinking. As a CSR initiative, we are implementing the following programmes:

- **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*.

Business Responsibility Sustainability Report

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

Principle	Indicator No	BRSR Core KPI	FY 2025-26 (Reported)	FY 2024-25 (Reported)	Reference
Environment	P6.E.1	Energy intensity per rupee of turnover (GJ/Cr)	38.76	34.98	Note 1
Environment	P6.E.1	Energy intensity by physical output (GJ/KL)	5.29	4.09	Note 2
Environment	P6.E.3	Water intensity per rupee of turnover (KL/Cr)	21.88	25.08	Note 3
Environment	P6.E.3	Water intensity by physical output (KL/KL)	2.99	2.93	Note 4
Environment	P6.E.4	Water Discharge (KL)	4,860	6,657	Note 5
Environment	P6.E.7	Emission intensity per rupee of turnover (MT CO ₂ e/Cr)	0.46	0.46	Note 1
Environment	P6.E.7	Emission intensity by physical output (MT CO ₂ e/KL)	0.06	0.05	Note 2
Environment	P6.E.9	Waste intensity in terms of physical output (MT/KL)	0.34	0.28	Note 6

Note 1: In FY26, energy intensity (GJ/Cr) and emission intensity (MT CO₂e/Cr) has increased by 11% and 1% respectively, driven by volume mix change, higher malt production, and portfolio shift to Grain ENA. Further utility process changes, such as expanded CO₂ gas recovery operations and automation-led auxiliary load increase, also contributed to the overall performance increase.

Note 2: In FY26, energy intensity (GJ/KL) and emission intensity (MT CO₂e/KL) based on physical output has increased by 30% and 18% respectively driven by volume mix change and portfolio shift to Grain ENA.

Note 3: Water intensity per rupee of turnover (KL/Cr) improved by 13% in FY26 compared to FY25. These improvements were driven by process optimisation, higher condensate recovery enhanced rainwater utilisation.

Note 4: FY26 water intensity by physical output (KL/KL) increased by 2% compared to FY25 due to lower production volumes. However, packaging and distillation water intensity improved by 6% and 5%, respectively, driven by higher condensate recovery and increased rainwater utilisation.

Note 5: The reduction in water discharge by ~27% 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).

Note 6: Waste intensity in terms of physical output has increased by 20%, primarily driven by higher spent grain generation aligned to malt production growth, increased fly ash from greater biomass usage and higher sludge generation from ETP/STP maintenance and optimization activities