

United Spirits Limited

Registered Office:
UB Tower
#24, Vittal Mallya Road,
Bengaluru 560 001

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www.diageoindia.com

23rd October 2024

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

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

Dear Sirs,

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

Reference to the captioned subject, please take on record the disclosure in requisite format in **Annexure A**.

This is for your information and records.

Thank you,
For United Spirits Limited

Shrinidhi KA
Senior Manager- Secretarial



Annexure A

Sn.	Particulars	Remarks
1	Name of the authority	Assistant Commissioner, Sales tax, Madhya Pradesh.
2	Nature and details of the action(s) taken, initiated or order(s) passed;	VAT and CST Order issued for FY 2021-22.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on 22 October 2024 at 10:18 am
4	Details of the violation(s)/contravention(s) committed or alleged to be committed;	VAT and CST authorities denied the input tax credit taken by the Company on ENA purchased, on the ground that ENA is subject to GST. For the previous financial years, the Company and various other suppliers/vendors have filed writ petitions before the Madhya Pradesh High Court challenging the denial of credit. High Court has admitted the petitions and proceedings have been stayed. The Company will be filing an Appeal/Writ Petition before the appropriate authorities to challenge the subject order as well.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the Company's risk-assessment process, Company believes it has a good case and does not anticipate any material financial implications.
6	Quantum of claim, if any	VAT Demand – INR 1.98 cr. (including interest of INR 0.67 cr. and penalty of INR 0.003 cr.) CST Demand – INR 3.59 cr. (including interest of INR 1.24 cr. and penalty of INR 0.02 cr.)

