

DIAGEO INDIA

United Spirits Limited

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

Tel: +91 80 2221 0705
Fax: +91 80 2224 5253
www.diageoindia.com

08th June 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
(formerly MCDOWELL-N)

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

Mital Sanghvi
Company Secretary



Annexure A

Sn.	Particulars	Remarks
1	Name of the authority	Assistant Commissioner CGST and Central Excise, Maharashtra in the case of Pioneer Distilleries Ltd. ('PDL') (PDL got merged with United Spirits Limited effective 30 th December, 2022)
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order in original dated 30 th May 2024 for the period July 2017 to October 2021
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on 07 th June 2024 at 12:05 PM
4	Details of the violation(s)/contravention(s) committed or alleged to be committed;	The Orders pertain to levy of GST on spent grain (cattle feed), along with interest and penalty. The company has already paid the GST liability along with interest following the issuance of circular by CBIC on this matter. Regarding the penalty, the Company believes it has a good case and will take appropriate steps to contest it before the authorities.
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, it believes it has a good case and does not anticipate any material financial implications. Additionally, the Company has received favourable order from appellate authorities on similar matters.
6	Quantum of claim, if any	Penalty demanded: INR 1,84,27,401/-

