

DIAGEO INDIA

United Spirits Limited

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#24, Vittal Mallya Road,
Bengaluru 560 001

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07th 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

Encl: as above



Annexure - 1

Sn.	Particulars	Remarks
1	Name of the authority	Joint Commissioner of State Tax, Appeals, Maharashtra in the case of Pioneer Distilleries Ltd. (PDL) (PDL got merged with United Spirits Limited w.e.f 30 th December 2022)
2	Nature and details of the action(s) taken, initiated or order(s) passed;	FY 2018-19 (CST and VAT) - Order-in-Appeal dated 28 th March 2024
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on 06 th June 2024 at 11.20 AM. Please note that delay in intimation was on account of internal assessments with regard to the nature of order.
4	Details of the violation(s)/contravention(s) committed or alleged to be committed;	The Joint Commissioner has provided full relief on the statutory declaration forms submitted by the Company, reducing the demand from INR 2.53 crores to INR 980, and has granted a refund of the pre-deposit amount of INR 12.92 lakhs. However, the Joint Commissioner did not consider Company's submission regarding input tax credit and upheld the VAT demand of INR 12.02 lakhs (including interest). The Company will be contesting this matter before the higher 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.
6	Quantum of claim, if any	Demand/Relief: CST (relief) – INR 2.53 crores (including interest of INR 1.24 crores) VAT (demand) – INR 12.02 lakhs (including interest of INR 6.38 lakhs)

