

DIAGEO

INDIA

United Spirits Limited

Registered Office:

UB Tower

#24 Vittal Mallya Road,
Bengaluru 560 001

Tel: +91 80 4544 8000

Fax: +91 80 3985 6862

www.diageoindia.com

22nd October 2022

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

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

Dear Sirs,

**Sub: Newspaper Publication-Unaudited financial results for the quarter and half year ended
30th September 2022**

In accordance with the captioned subject, copies of the newspaper advertisement published today in 'Business Standard' and 'Prajavani' are enclosed.

This is for your information and record.

Thank You,

For United Spirits Limited

Mital Sanghvi
Company Secretary

Encl: as above



on 19th October, 2022 and subsequently approved by the Board of Directors in its meeting held on 20th October, 2022.
 3. The Company has designated an exclusive e-mail ID viz. investors@zodiac.com for investors' queries/resal.

For Gujarat Industries Power Company Limited
(Vatsal Vasudeva)
Managing Director

Place : Gandhinagar
 Date : 20th October 2022

ZODIAC - JRD - MKJ LIMITED							
DIAMONDS - JEWELLERY - PRECIOUS & SEMI PRECIOUS STONES							
Regd. Off: 91/0, Parkesh Market, 59/1 S.S. Road, Opp. Karmaly Bridge, Gya House, Mumbai - 400 004 (India)							
Website: www.zodiacjrdmkj.com Email: info@zodiacjrdmkj.com CIN: L65910MH1987PLC024107							
Extract of Standalone Unaudited Financial Result For the Quarter / Half Year Ended 30th September, 2022 (See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015)							
ANNEXURE I							
Sr No	Particulars	Quarter Ending			Half Year Ended		
		Quarter ending 30-09-2022 (UN-AUDITED)	Quarter ending 30-06-2022 (UN-AUDITED)	Quarter ending 30-09-2021 (UN-AUDITED)	30-09-2022 (UN-AUDITED)	30-09-2021 (UN-AUDITED)	31-03-2022 (Audited)
In Lacs							
1	Total Income from Operations	13.66	1302.47	604.09	1316.12	637.24	1933.17
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(3.11)	93.34	11.85	80.23	18.80	103.00
3	Net Profit / (Loss) for the period (before Tax after Exceptional and/or Extraordinary Items)	(3.11)	93.34	11.85	80.23	18.80	103.00
4	Net Profit / (Loss) for the period (after Tax after Exceptional and/or Extraordinary Items)	(0.57)	69.88	8.92	60.11	15.82	68.27
5	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and other Comprehensive Income (after tax))	0.77	0.21	(0.07)	0.98	0.22	0.85
6	Equity Share Capital	517.72	517.72	517.72	517.72	517.72	517.72
7	Reserves (including Revaluation Balance Sheet of the previous year)						6270.86
8	Earnings Per Share (of Rs. 1/- each) (for continuing and discontinued operations) -						
1. Basic :	(0.18)	1.35	0.17	1.16	0.30	1.52	
2. Diluted :	(0.18)	1.35	0.17	1.16	0.30	1.52	

Notes to the Unaudited Financial Results:

- The above Unaudited Financial Results prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 17 of the Companies (Indian Accounting Standards) Rules, 2015, and the relevant amendments thereto. These unaudited financial results have been reviewed by the Audit Committee and therefor by the Board of Directors at their respective meeting held on 21st October, 2022 and the same had been subjected to a Limited Review by the Statutory Auditors.
- The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and report the same in the financial statements in the period in which the Code becomes effective and the related rules are published.
- Other income include gain on sale of mutual fund and shares of Rs. 0.90 Lakhs and Rs. 1.87 Lakhs for the quarter and half year ended 30th Sept 2022 (Quarter and half year ended 30th Sept 2021 - Rs.0.03 Lakhs and Rs. 0.11 Lakhs Respectively).
- The outbreak of COVID-19 pandemic has affected several countries across the world, including India. The Government is undertaking several measures to contain the spread of virus and provide financial support to some affected sectors. Further while the COVID-19 vaccination efforts have gained momentum, uncertainty due to the resurgence of COVID cases across many parts of India is rising. However, recent results from the industry is showing signs of revival signaling a return to economic growth. The extent to which COVID-19 pandemic will impact the Company, if any, depends on future spread of the virus and related developments, which are uncertain at this point of time. There has been no material change in the controls or processes followed in the closing of the financial results of the Company in preparing the accompanying financial result, the Company's management has view that there is no material impact of the pandemic on its operations and its assets as at Sept. 30, 2022.
- The Company is primarily engaged in the business of diamonds and accordingly, there are no separate reportable segments pursuant to IND AS-108.
- The format for unaudited quarterly results is as prescribed under SEBI's Circular DRC/DP/CD/MS/2015 dated November 30, 2015, as modified to comply with the requirements of SEBI's Circular dated July 6, 2016.
- The figures for the earlier periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.

For and Behalf of Board of Directors
ZODIAC JRD MKJ LIMITED
 Mr. Jayesh Jhaveri (Managing Director) DIN No 00020277

PLACE : MUMBAI
 DATE : 21.10.2022

3	Net Profit for the period before tax (After Exceptional and/or Extraordinary Items)	328.07	355.88	262.59	683.95	578.64	1,083.85
4	Net Profit for the period after tax (After Exceptional and/or Extraordinary Items)	233.39	252.23	203.95	485.62	445.56	832.23
5	Total Comprehensive Income for the period	228.78	251.23	202.96	480.01	443.70	833.26
6	Net Profit for the period after tax (After Exceptional and/or Extraordinary Items) attributable to:						
i)	Equity holders of the Company	232.81	251.28	201.90	484.09	443.29	827.52
ii)	Non-controlling interests	0.58	0.95	2.05	1.53	2.27	4.71
7	Total Comprehensive Income for the period attributable to:						
i)	Equity holders of the Company	228.20	250.28	200.91	478.48	441.43	828.55
ii)	Non-controlling interests	0.58	0.95	2.05	1.53	2.27	4.71
8	Equity Share Capital	107.47	107.47	107.32	107.47	107.32	107.47
9	Reserves (Excluding Revaluation Reserve) and Non-controlling interests as shown in the Audited Balance Sheet						3,243.72
10	Earnings Per Share (of ₹ 2/- each)						
1. Basic : ₹ *		4.33	4.68	3.76	9.01	8.26	15.42
2. Diluted : ₹ *		4.32	4.66	3.74	8.98	8.22	15.35

* Not annualised for quarter and half year ended.

Notes:

1. Additional information on Unaudited standalone financial results for the quarter and half year ended September 30, 2022

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended	
		₹ in Crores						
		30-Sep-22 (Unaudited)	30-Jun-22 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-21 (Unaudited)		31-Mar-22 (Audited)
1	Total revenue from operations	1,498.16	1,495.25	1,176.20	2,993.41	2,396.80	4,707.04	
2	Profit before tax	316.68	327.61	258.39	644.29	548.49	975.41	
3	Profit after tax	227.44	231.61	197.63	459.05	419.71	750.09	
4	Total Comprehensive Income for the period	227.28	231.46	197.30	458.74	419.05	750.89	

2. The above is an extract of the detailed format of Quarterly/Half yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Half yearly Financial Results are available on the websites of the Stock Exchanges and the Company namely www.bseindia.com, www.nseindia.com and www.lauruslabs.com

3. The above financial results of the Company as reviewed by the Audit Committee has been approved by the Board of Directors at its meeting held on October 21, 2022.

By order of the Board
For Laurus Labs Limited
Dr. Satyanarayana Chava
 Whole Time Director & Chief Executive Officer

Place: Hyderabad
 Date : October 21, 2022

UNITED SPIRITS LIMITED

Regd. Office: 'UB Tower', # 24, Vittal Malya Road, Bengaluru - 560 001.
 Tel: +91 80 4544 8000, 2221 0705; Fax: +91 80 3985 6862
 Email: contactus.India@diageo.com Website: www.diageoindia.com
 Corporate Identity Number: L01551KA1999PLC024991

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Extract of standalone and consolidated unaudited financial results for the quarter and six months ended September 30, 2022

Sl. No.	Particulars	Standalone			Consolidated		
		Quarter ended September 30, 2022	Six months ended September 30, 2022	Quarter ended September 30, 2021	Quarter ended September 30, 2022	Six months ended September 30, 2022	Quarter ended September 30, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1.	Total Income from Operations	82,514	1,51,329	81,480	82,827	1,54,140	82,088
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items) [Refer note (b) below]	3,840	6,014	3,650	3,580	6,509	3,897
3.	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items) [Refer note (b) below]	7,556	9,346	3,655	7,390	9,932	3,902
4.	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary Items) [Refer note (b) below]	5,630	7,733	2,734	5,477	8,088	2,864
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	5,630	7,733	2,734	5,467	8,075	2,842
6.	Equity Share Capital	1,453	1,453	1,453	1,453	1,453	1,453
7.	Reserves (excluding Revaluation Reserve) as shown in Audited Balance Sheet						
8.	Earning / (loss) Per Share (of INR 2/- each) [Refer note (c) below]						
1. Basic :		7.75	10.64	3.76	7.80	11.55	4.11
2. Diluted :		7.75	10.64	3.76	7.80	11.55	4.11

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with Stock Exchanges under regulation 33 of the SEBI (Listing and other Disclosure Requirement) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the stock exchange(s) at www.bseindia.com and www.nseindia.com and also on the Company's website at www.diageoindia.com.
- Exceptional and/or Extraordinary items are adjusted in the Statement of Profit and Loss in accordance with the Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- In calculating the weighted outstanding equity shares during all the periods presented under Consolidated Statement of results, company has reduced its own shares held by USL Benefit Trust (of which the Company is the sole beneficiary).

For and on behalf of the Board of Directors
 Sd/-
Mahendra Kumar Sharma
 Chairman

Place : Mumbai
 Date : October 21, 2022

