

5<sup>th</sup> July 2023

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: Submission of Business Responsibility and Sustainability Report for FY 2022-23**

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 2022-23, which also forms part of the Annual Report for FY 2022-23.

This is for your information and records.

Thank you,

For United Spirits Limited

Mital Sanghvi  
Company Secretary

Encl: as above



# Business Responsibility Sustainability Report

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## Section A: General Information about the Company

### I. Details of the listed entity

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:	investor.india@diageo.com
7.	Telephone:	080-22210705
8.	Website:	www.diageoindia.com
9.	Financial year for which reporting is being done:	April 01, 2022 to March 31, 2023
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited & BSE Limited
11.	Paid-up Capital	₹1,45,47,01,706
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 Sustainability Officer Telephone: 080-22210705 Email: <a href="mailto:investor.india@diageo.com">investor.india@diageo.com</a>
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).	The report is on a standalone basis for United Spirits Limited. The Report includes data for 14 USL owned plants, 19 offices & 11 warehouses and does not include 9 plants which were non-operational throughout the year.  Financial Year 22-23, USL has divested certain popular brands and one plant to M/s Inbrev beverages Pvt Ltd which has been excluded and USL Rosa plant which was operational partially during financial year 23 is included.  Including the operations of PDL which was merged with USL with effective from 1.04.2021.

# Business Responsibility Sustainability Report (Continued)

## II. Products/Services

14. Details of business activities (accounting for 90% of the turnover):	The company is involved in the manufacture, sale, and distribution of alcoholic beverages. Manufacturing (Main Activity Group Code -C1)
15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)	Alcoholic Beverages, Indian Made Foreign Liquor, Extra Neutral Alcohol

## III. Operations

### 16. 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	Total
National	14	19	11	44
International			0	

**Note:** 1) Financial Year 22-23, USL has divested certain popular brands and one plant to M/s Inbrew beverages Pvt Ltd which has been excluded and USL Rosa plant which was operational partially during financial year 23 is included.

2) Further, data does not include 9 plants which were non-operational throughout the year and third party manufacturing plants.

### 17. a Markets served by the entity - No of locations

Location	Number
National (No of States)	24 states and 5 union territories
International (No of Countries)	26

### 17. b What is the contribution of exports as a percentage of the total turnover of the entity?

0.45%

### 17. c A brief on types of customers:

USL focuses on customers who are like an intermediary (such as a distributor, government corporations like Canteen Store's Department (CSD), wholesaler's and direct retailers).

## IV. Employees

### 18. Details as at the end of the financial year:

#### a. Employees (including differently abled)

During financial year 2022-23, the Company employed 6,589 employees, out of which 1,222 were female employees.

Particulars	Total (A)	Male		Female	
		No(B)	%(B/A)	No(C)	%(C/A)
<b>Employees</b>					
Permanent (D)	1,391	1,025	74%	366	26%
Other than Permanent (E)	411 *	174	42%	34	8%
<b>Total Employees (D+E)</b>	<b>1,802</b>	<b>1,199</b>	<b>67%</b>	<b>400</b>	<b>22%</b>
<b>Workers</b>					
Permanent (F)	1,566	1,498	96%	68	4%
Other than Permanent (G)	3,221	2,467	77%	754	23%
<b>Total Workers (F+G)</b>	<b>4,787</b>	<b>3,965</b>	<b>83%</b>	<b>822</b>	<b>17%</b>

\*203 other than permanent employees did not wish to disclose gender

# Business Responsibility Sustainability Report (Continued)

Note: Definition of employee clustering is as under:

- Permanent Employees include Management, Non-Management
- Other than Permanent Employees include Service Provider Personnel (SPP), Fixed Term Contract (FTC)/(Management/ Non-Management)
- Permanent Workers include only USL Workers
- Other than Permanent Workers include Service Provider Personnel (worker), FTC (Worker)
- Trainees and Apprentices not included in the Workforce

## b Differently abled Employees and workers

Particulars	Total (A)	Male		Female	
		No(B)	%(B/A)	No(C)	%(C/A)
<b>Differently Abled Employees</b>					
Permanent (D)	0	0	0	0	0
Other than Permanent (E)	0	0	0	0	0
<b>Total Employees (D+E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Differently Abled Workers</b>					
Permanent (F)	0	0	0	0	0
Other than Permanent (G)	45	42	93%	3	7%
<b>Total Workers (F+G)</b>	<b>45</b>	<b>42</b>	<b>93%</b>	<b>3</b>	<b>7%</b>

## 19. 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%

\*Board of Directors includes Key Managerial Personnel.

## 20. Turnover rate for permanent employees and workers - Past 3 years

Particulars	Financial Year 2022-23			Financial Year 2021-22			Financial Year 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	7%	21%	11%	7.5%	18%	14%	3.5%	18%
Permanent Workers	11.5%	4%	15.5%	9%	0.3%	9%	4%	0.1%	4%

Note: Financial Year 22-23, USL sold certain popular brands to Inbrew. As a part of this deal 63 Employees moved to a new organization who are shown as exited from USL.

# Business Responsibility Sustainability Report (Continued)

## V. Holding, Subsidiary and Associate Companies

### 21. Names of holding / subsidiary / associate companies / joint ventures

Name of the holding / Subsidiary / associate companies / joint ventures (A)	Link to Annual Report F'23 page no "33"
Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	Yes, the only operating subsidiary RCSPL has its own BRR initiatives which are not forming part of this BRSR report
% 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)	

## VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
22. (ii) Turnover	₹2,75,775 million (Gross)
22. (iii) Net Worth	₹59,445 million

## VII Transparency & Disclosures Compliances

### 23 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder Grp from Whom complained received	Grievance Redressal Mechanism in Place (Yes/No)	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than SH)	Not Applicable. USL is a listed entity and does not have any other investor type apart from Equity.						
Shareholders	The Company has empowered a Board-level Stakeholders Relationship and General Committee ("SRGC") to examine and redress complaints by shareholders. The status of complaints is reported to the Committee on quarterly basis. SRGC meets every quarter and reviews the shareholders grievances.  For financial year 2022-23 (April 2022 till March 2023): 17 complaints were received and resolved. There was 01 unresolved complaint as on 31 <sup>st</sup> March 2023, which was resolved and closed dated 10 <sup>th</sup> April 2023.  For financial year 2021-22: 10 complaints were received and resolved. There are no pending complaints.						
Employees and Workers Communities Value Chain Partners (Vendors, Distributors, Retailers, Suppliers, etc.)	<u>For, Employees, workers, Communities, Value chain partners &amp; Others -</u>  USL has a grievance management system called "SpeakUp" in place for employees, contractors, community members for raising their concerns. This system (telephone & website) is managed and operated by an independent agency "Navex".  An individual is free to raise any concerns pertaining to USL without fear of retaliation. An individual raising a concern is free to disclose his/her details or remain anonymous. USL takes all concerns reported through Speakup seriously. All concerns reported are reviewed and investigated by trained investigators. Based on their investigative findings, further actions are initiated by the company.						

# Business Responsibility Sustainability Report (Continued)

Stakeholder Grp from Whom complained received	Grievance Redressal Mechanism in Place (Yes/No)	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and Workers Communities Value Chain Partners (Vendors, Distributors, Retailers, Suppliers, etc.)							<p>For financial year 2022-23 (April 2022 till March 2023): 36 concerns were received and investigated. There are 06 concerns that are being investigated as on 31<sup>st</sup> March 2023 and the same will be closed within the timelines prescribed under (USL) Diageo's Breach Management Standards.</p> <p>For financial year 2021-22: 58 concerns were received and investigated. There are no pending complaints.</p> <p><u>For Prevention of Sexual Harassment related complaints / grievances / Concerns -</u></p> <p>Diageo India (USL) is committed to creating and maintaining a safe and secure work environment, free from all forms of harassment, including sexual harassment; an environment that ensures the health, safety, and personal security of all individuals, where everyone feels valued, respected.</p> <p>Diageo India's (USL) policy on Prevention of Sexual Harassment at the Workplace ("Policy") reinforces the endeavour of our Code of Business Conduct to promote and nurture a work culture in which all individuals are treated with respect and dignity. The policy is gender neutral and compliant with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013</p> <p>Aggrieved individuals can raise complaints pertaining to sexual harassment at workplace through one of the below mediums -</p> <ul style="list-style-type: none"> <li>• Through SpeakUp (Website, Call Centre)</li> <li>• Through Email to Diageo (USL) Compliance</li> <li>• Through Email to the Internal Committee (IC).</li> </ul> <p>In financial year 2022-23 Diageo India (USL) received 02 cases pertaining to POSH out of which investigation is ongoing in 01 case.</p> <p>In financial year 2021-22 Diageo India (USL) received 01 case pertaining to POSH which was investigated and closed.</p>
Consumers							<p>USL mentions details of customer care on our packs / labels for consumers to register their complaints (if any). Consumers can raise their concerns by calling on our Toll-free No. 1800-425-2433 or email us at <a href="mailto:CUSTOMERCARE@UNITEDSPIRITS.IN">CUSTOMERCARE@UNITEDSPIRITS.IN</a>.</p> <p>The customer care (telephone) is managed independently by a third party and is operational all working days (except Public Holidays). We register all complaints on our SAP-CC (Customer Complaints) portal for further actionable / investigation as per process.</p> <p>For financial year 2022-23 (April 2022 till March 2023): 197 concerns were received out of which 20 are currently under investigation.</p> <p>For financial year 2021-22: 117 concerns were received. There are no pending complaints.</p>

# Business Responsibility Sustainability Report (Continued)

## 24. Overview of the entity’s material responsible business conduct issues

To identify material issues on Environment and Social related to our business, we conducted materiality assessment which guided us to develop our Society 2030: Spirit of Progress plan to support sustainable growth over the critical decade until 2030. 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.

Material Issue identified	Indicate whether Risk/Opportunity (R/O)	Rationale for identifying the R/O	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Responsible Consumption.	R	Impact on Consumer.	USL has initiated various programmes with an objective to promote responsible consumption amongst its consumers.	Negative
Inclusion & Diversity: •Including and empowering women, minorities, and under-represented groups.	O	Mainstream to include women and under-represented section of the society in growth & development.	USL under its ESG strategy i.e., Spirit of Progress: Society 2030 has committed to work towards inclusion and diversity both within the organization and outside the organisation, within the communities with 50% beneficiary of all community projects being women.	Positive
Climate Change.	R/O	Our business depends on natural raw materials and has impact on environment through consumption of water and emissions.	USL under its ESG strategy i.e., Spirit of Progress: Society 2030 has committed to work towards different areas to address climate change including enhancing renewable energy mix, reducing Carbon emissions and replenish more water than we use in our processes	Positive
Strengthening security of agri-food chains, protecting the natural ecosystems our business relies on.	R/O	Our business depends on natural raw materials.	USL has initiated work on regenerative agriculture with farmers in its value chain thereby working towards sustainable agricultural practices	Positive
Water & Wash.	R/O	Our business depends on natural raw materials such as water and to provide water, sanitation & hygiene to our communities.	USL is committed to improve its water use efficiency and to replenish more water than it consumes in its process. USL also makes provisions of drinking water facilities, construction of toilets, Improving drainage under Water Health & Sanitation (WASH)	Positive
Waste Management	R	To ensure efficient & effective management of any waste generated.	All USL plants are zero liquid discharge units (except 2 plants located in Hyderabad where effluent being sent to CETP for further treatment) and has efficient waste management systems in place for both hazardous and non hazardous waste.  In addition, we are committed to recover & recycle 100% of our plastic waste generated every year under Extended Producer Responsibility (EPR)	Positive

# Business Responsibility Sustainability Report (Continued)

## 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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://media.diageo.com/diageo-corporate-media/media/nwgid5pu/diageo-india_a4_code_of_conduct_2023-1.pdf">https://media.diageo.com/diageo-corporate-media/media/nwgid5pu/diageo-india_a4_code_of_conduct_2023-1.pdf</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	<b>Yes.</b> Every function within Diageo India (USL) has implemented the working of our policies. These are governed / monitored by the respective functional heads.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	<b>Yes.</b> Diageo India's (USL) 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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	<ol style="list-style-type: none"> <li>USL is aligned with Alliance for Water Stewardship Standard (AWS) and Alwar is our first distillery which is certified against AWS core standard. This site is Asia's first Spirits distillery to be certified.</li> <li>As of now, 76% of business units are certified for (Food Safety System Certification) FSSC 22000 standards.</li> <li>Two of our business units (Alwar and Baramati) were awarded International Safety award 2022 by British Safety Council (BSC) under Merit and Winner Category in March 2023</li> <li>Two of other business units (Nimapara and Nashik) were awarded 5 Star Gold Award for HSE (Health and Safety Environment) and Sustainability 2022 by OHSSAI Foundation in February 2023</li> <li>One of business unit (Nacharam - Hyderabad) won Bronze Award at CII- Southern Region EHS Excellence Award 2022 in March 2023.</li> </ol>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Society 2030: Spirit of Progress is our 10-year ESG action plan to help create a more inclusive and sustainable world, building on the legacy of our founders 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 25 goals which align with the United Nations' Sustainable Development Goals.								



# Business Responsibility Sustainability Report (Continued)

Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9																																	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	<p>USL's sustainability agenda includes reducing carbon emissions, sourcing raw materials sustainably, water stewardship, packaging sustainability, and promoting responsible drinking. The company aims to achieve net-zero emissions in direct operations by 2026, source 100% of its raw materials sustainably by 2030, and use 100% recyclable, compostable, or biodegradable packaging by 2030. USL also promotes responsible drinking and aims to replenish 100% of the water it uses in water-stressed areas by 2024.</p> <p>Our performance for financial year 2022-23 is as follows:</p> <table border="1"> <thead> <tr> <th>Categories</th> <th>Unit</th> <th>Performance</th> </tr> </thead> <tbody> <tr> <td>Promote Positive Drinking (Act Smart India)</td> <td>No of young people educated on the dangers of underage drinking</td> <td>1,14,543</td> </tr> <tr> <td>Positive Drinking (Wrong Side of the Road)</td> <td>No. of Consumers educated on the dangers of drink driving</td> <td>2,34,807</td> </tr> <tr> <td>Positive Drinking (DrinkIQ)</td> <td>No. of unique visits to DrinkIQ website</td> <td>52,642</td> </tr> <tr> <td>Learning for Life</td> <td>No. of people trained in business &amp; Hospitality skills</td> <td>1,784</td> </tr> <tr> <td>Water Replenishment</td> <td>Cu.M.</td> <td>We have created capacity to replenish 4,79,047 Cu.M of water and has initiated projects to create capacity to replenish additional 2,75,000 Cu.M. of water across our water stressed sites.</td> </tr> <tr> <td>Water use Efficiency (Finished Product)</td> <td>Litre of Water used / Litre of Product</td> <td>1.12</td> </tr> <tr> <td>Water use Efficiency (Distillation)</td> <td>Litre of Water used / Litre of Spirit Distilled</td> <td>14.01</td> </tr> <tr> <td>Carbon Emission CO<sub>2</sub>e (Scope 1)</td> <td>Mt</td> <td>4,196</td> </tr> <tr> <td>Renewable Energy (Before offsetting I-Rec)</td> <td>%</td> <td>94.4%</td> </tr> <tr> <td>Renewable Energy (After offsetting I-Rec)</td> <td>%</td> <td>98.5%</td> </tr> </tbody> </table>									Categories	Unit	Performance	Promote Positive Drinking (Act Smart India)	No of young people educated on the dangers of underage drinking	1,14,543	Positive Drinking (Wrong Side of the Road)	No. of Consumers educated on the dangers of drink driving	2,34,807	Positive Drinking (DrinkIQ)	No. of unique visits to DrinkIQ website	52,642	Learning for Life	No. of people trained in business & Hospitality skills	1,784	Water Replenishment	Cu.M.	We have created capacity to replenish 4,79,047 Cu.M of water and has initiated projects to create capacity to replenish additional 2,75,000 Cu.M. of water across our water stressed sites.	Water use Efficiency (Finished Product)	Litre of Water used / Litre of Product	1.12	Water use Efficiency (Distillation)	Litre of Water used / Litre of Spirit Distilled	14.01	Carbon Emission CO <sub>2</sub> e (Scope 1)	Mt	4,196	Renewable Energy (Before offsetting I-Rec)	%	94.4%	Renewable Energy (After offsetting I-Rec)	%	98.5%
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# Business Responsibility Sustainability Report (Continued)

**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

Please refer to the Chairman's message in the Annual report page "4"

**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 of the Company, led by the Chairman & Managing Director, has the primary role of trusteeship to protect and enhance shareholder value through strategic supervision. As trustees, the Board ensures that the Company has clear goals aligned to shareholder value and its growth, and in line with its Sustainability agenda.

The CSR and ESG Committee of the Board reviews and oversees implementation of the Sustainability Policies of the Company on an annual basis. In addition, the Committee and the Board also review the progress of implementation of the Company's CSR Programmes, on a quarterly basis against Society 2030 vision and targets.

**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, Corporate Social Responsibility and Environmental, Social and Governance Committee (CSR & ESG Committee) of the Board is responsible for decision making on sustainability related issues. The CSR and ESG Committee has various responsibilities, including reviewing, overseeing and monitoring the Company's CSR and ESG matters.

10 Details of Review of NGRBCs by the Company:	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
Subject for Review																		
Performance against above policies and follow up action	<p>Diageo India's (USL) Code of Business Conduct covers all the principles laid down under NGRBC guidelines.</p> <p>The code of business conduct is refreshed biennially and approved by our Board prior to publication to all our employees. The latest Code of Business Conduct document was approved by the Board in January 2023.</p> <p>The performance is measured in the below ways-</p> <p>Annually, Diageo India (USL) conducts an Annual Compliance Certification for all its employees wherein employees need to certify that they have read and abide by the COBC. Yearly declarations are also taken from our Board members on the same.</p> <p>Any Code violation or deviation reported to the company are investigated and actioned on our breach management standards. The Board is briefed every quarter on any violations reported to the code or its aligned policies.</p>									Annually								

# Business Responsibility Sustainability Report (Continued)

Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The company monitors all its regulatory compliance requirements through Legatrix software.  Certification on these regulatory compliances is generated on Legatrix, signed off by the functional heads and presented to the Board	Annually
------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

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
	A periodic review is performed by respective Policy owners and Control Assurance and Risk Excellence - CARE team (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 programs 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	USL conducts a familiarisation program for all Board members on key areas of the company to be attended by the Board. The attendance / number of hours of training completed by the board is regularly updated on the below link -  <a href="https://media.diageo.com/diageo-corporate-media/media/fu0d0aao/directors-familiarisation-program-details_aug-2022.pdf">https://media.diageo.com/diageo-corporate-media/media/fu0d0aao/directors-familiarisation-program-details_aug-2022.pdf</a>		
Key Managerial Personnel	USL conducts annual policy awareness sessions on key policies for all its Employees. Training sessions cover the following policies - Anti Bribery and Corruption, Gifts & Entertainment, Data Privacy, Anti-trust & Competition, Conflict of Interest, Speakup, Employee Alcohol policy, Employee Health & Safety, External Communications, Human Rights & Dignity at Workplace and Information Management and Security.		

# Business Responsibility Sustainability Report (Continued)

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	Each Policy owner conducts 02 training sessions on each of the above policies. Employees are expected to attend one out of 02 sessions.	As a testing mechanism for gauging understanding of our policies amongst employees, Business Integrity team also conducts a Policy understanding test (PUT) post completion of policy refresher trainings. The test is applicable to employees who've joined the organisation prior to 31 <sup>st</sup> August 2022. Employees of Diageo India (USL) are required to undertake the test and correctly answer 13 out of 15 questions.	In F23 - the test was assigned to 1,347 eligible employees and 1,338 employees successfully passed PUT (99%).
Workers	Associate Ambassador Network is an initiative by the Diageo India (USL) to spread policy awareness at grassroot levels. As part of this initiative, 01 employee from each owned manufacturing unit (13 employees from 13 units) is trained on one key policy each month (specifically applicable for manufacturing units).	The policies include - Anti-Bribery and Corruption, Employee Health and Safety, Prevention of Sexual harassment at workplace, Quality, Employee Alcohol, Anti-Discrimination, Harassment and Bullying, Human Rights (including Dignity at workplace), Conflict of Interest and Speakup.	The training material is prepared and translated into five local languages (Hindi, Marathi, Telugu, Kannada and Bengali) for ease of understanding at grassroot level. The ambassadors / employees are required to train 02 blue collared employees (associate ambassadors), in regional language who in turn train all blue collared employees at the unit. Both the ambassadors and the associate ambassadors play a vital role in dissemination of awareness on our policies both at a functional and unit level.

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.

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine			0		
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			0		
Punishment					

3. If 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
N/A	

# Business Responsibility Sustainability Report (Continued)

**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.**

Yes. Our Code of Business Conduct is the key guiding document governing the compliance and ethics framework of the Company and its subsidiaries. Further, USL has a Global Countering Corruption Policy that encompasses Anti-Bribery & Corruption, Anti-Money Laundering, Anti-Facilitation of Tax Evasion and Sanctions, and includes guidelines on Gifts & Entertainment. The Anti Bribery & Corruption policy is based on 05 core principles to be followed by employees.

- a. Principle on dealing with Government Officials and Politically Exposed Persons
- b. Principle on dealing with Non-Government business partners
- c. Principle on Corporate Hospitality, Gifts and Sponsorships
- d. Trade Incentives
- e. Charitable, Community and Political contributions

In addition to our Code and Policies, the compliance program at USL is also anchored by mandatory and exhaustive Know Your Business Partner (KYBP) process. All Business partners have to undergo KYBP as part of their onboarding process. The KYBP process, inter alia, assesses the Business Partners on various parameters including corruption & bribery, and categorizes the risk that USL is exposed to through such Business Partner. A detailed mitigation plan is then implemented with the Business Partner.

**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	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021 - 22 (Previous Financial Year)
Directors	0	0
KMPs		
Employees / Workers		

**6. Details of complaints with regard to conflict of interest**

Particulars	Financial Year 2022 -23 (Current Financial Year)		Financial Year 2021 - 22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	<p>For financial year 2022-23 - Diageo India (USL) received 01 case pertaining to Conflict of interest pertaining to KMP. The case was reported on Speakup and investigated by Diageo Global team. Based on investigative findings, the case was unsubstantiated.</p> <p>Diageo India (USL) has a grievance management mechanism in place which is laid out in the Global Breach management standard. All cases are investigated thoroughly by highly trained investigators. Based on the investigation findings, appropriate consequence management is put in place (if required).</p> <p>In case of substantiated cases, the investigation findings are presented to the Grievance Committee (GC) (comprising of Business Integrity Head, Chief Human Resource Officer, Vice President - Human Resources, Functional HR, Business Integrity Lead for breach management). The GC members discuss and deliberate the findings to arrive at a decision on action to be taken (on the implicated employee(s))</p> <p>For financial year 2021-22 – 0</p>			

# Business Responsibility Sustainability Report (Continued)

## 7. Provide details of any corrective action taken or underway on conflicts of interest.

None, as the case was unsubstantiated.

### 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
-------------------------------------------	------------------------------------------------	--------------------------------------------------------------------------------------------------------------------

Diageo India's (USL) documentation (Agreements, Contracts, Purchase Orders) with our value chain partners for supply and services, contain mandatory compliance clauses including a link to our Global "Partnering with Supplier Standards", and "Code of Business Conduct". These standards cover all the principles laid under National Guidelines on Responsible Business Conduct.

During onboarding of new vendors and renewal of contract with existing vendor, they are required to go through the "Partnering with Suppliers Standard" and the "Code of Business Conduct", understand the policies contained therein and agree to act in accordance with the standards and principles, prior signing of their Agreements.

Additionally, as part of Diageo India's (USL) Know your Business Partner (KYBP) program, we undertake compliance trainings for High / Medium risk business partners as part of the KYBP process.

#### 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.

Yes, the Company has Code of Conduct for Board of Directors and Senior management personnel which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company.

The Company receives an annual declaration from its Board of Directors on the entities they are interested in, and ensures requisite approvals as required under the applicable laws are taken prior to entering transactions with each entity.

### 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.

USL has state-of-the art R & D and Innovation facility located at Bangalore and it's a nerve centre to drive product and process Innovation for the companies to create Sustainable portfolio of brands. This innovation hub housed with leading innovation scientists works to create products which will be in pace with consumer delight.

USL also created world class Packaging Technology Centre (PTC) to innovate and develop Packaging Materials that are sustainable by design and powers circularity.

₹ in Lakhs

Particulars	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
R&D	5,141.9	3,527.5

**Note:** Most of the expenses incurred towards R&D will have Sustainability benefit either directly or indirectly and hence, reported the total R&D Spend.

Particulars	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
CAPEX on Sustainability	953.9	74.5
% of Total CAPEX (approximate)	7%	1%

**Note:** The percentage Capex spent indicated are incurred towards decarbonization and water conservation. In addition, other Capex spent also contributes indirectly towards reducing environmental impacts.

# Business Responsibility Sustainability Report (Continued)

## 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, USL has a policy in place which describes Guidelines and recommendations to outline the requirement to partner with suppliers.

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

USL has initiated processes addressing the need for sustainable sourcing. In line with Diageo's global statement of intent on sustainable procurement, your Company has issued its own refreshed guideline on Partnering with Suppliers (PWS), covering engaging with vendors on ethical business practices, protection of human rights, health and safety standards as well as reduction of environmental impact. Additionally, your Company is implementing the roll out of Sedex, a global collaborative platform for sharing of responsible sourcing data, across its vendor base in a phased manner. With regard to regular review to improve upon the process of new technology development, deployment and commercialization, incorporating social, ethical, and environmental considerations.

During financial year 2022-23, USL sourced 64% of the packaging materials used in the products, from Suppliers governed under Responsible sourcing programme.

USL ensures minimization of our resource usage footprint, by working collaboratively with our suppliers along the following dimensions:

- Product specification optimization: including but not limited to light-weighting of containers, gauge reduction of metal components, weight optimization of print material etc., deploying available / new-age technologies & manufacturing capabilities with our suppliers.
- Feature optimization: In select cases, we have removed surplus packaging components to reduce overall material use.
- Rationalization: company is working towards rationalization of our material components for both economies of scale as well as maximizing utilization across our requirements, especially for recycled products like returnable bottles.

In addition to above mentioned optimization drives, your Company has led in recycling through utilization of returnable glass bottles to enhance circularity. In addition, your Company collaborates with supply partners like Tetrapak to facilitate recycling & utilization of laminates, as well as glass suppliers for re-use of broken glass cullets.

Company has initiated pilot on regenerative agricultural practice for the key agricultural commodity which helps farmers to adapt practice which helps conserve water and power circularity of nutrients within the soil.

## 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.

Our approach is based on the basic principles of circularity. We believe that as a business that relies on packaging, we have a duty to strive towards a more circular model. This is at the heart of our long-term view of packaging and its future. We take circularity as both a practical guide and a mindset. It reflects a desire to push beyond recycling. It's a powerful idea that impacts how we build our brands and our business.

It means less waste. All single use packaging is problematic, and the take make-dispose model isn't viable long term due to its impact on our planet, consumers, and business.

It means more responsibility. Circularity makes brand responsible for the entire life cycle of packaging instead of passing the responsibility on to consumers. We're therefore supportive of Extended Producer Responsibility, in which producers hold responsibility for the treatment or disposal of post-consumer products, despite the cost and implications.

It means closing the loop. Circularity allows us to conserve natural resources by treating packaging materials as reusable assets. This requires a better aligned view of what we do, how and where we sell. It can even require different infrastructure, approach to investment and different kinds of partnerships to ensure resources stay in circulation.

# Business Responsibility Sustainability Report (Continued)

- a) Plastic: We are committed to collect back and recycle the plastic we use and introduce through EPR by working across all regions.
- b) Hazardous Waste: By virtue of process, quantity of Hazardous waste generated is insignificant in terms of quantity. However, we ensure that, these wastes are disposed only through State or Central Pollution Control Board Authorized recyclers.
- c) As part of the E-waste disposal for USL, all procured IT assets like Server, Storages, Racks, Networks devices and other Communication devices etc. are considered for e-waste disposal. The other Leased Assets are not included in the scope since these assets will be returned to the leased vendor after the lease period. To ensure proper E-waste disposal, Certified E waste partner has to be identified. They should have authorized certificate by the respective state government to carry out E-waste handling and disposal. The vendor has to be provided Green Certificate post the activity is completed. For assets which are re-distributed / re-sold, appropriate documentation to be shared so that e-waste compliance is met.

**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 USL and we are complying with requirement under the rule.

## Leadership Indicators

**1. 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.**

USL has conducted Lifecycle assessment (LCA) of key products to identify areas of improvement across its value chain. The LCA was achieved through conducting the 'Life Cycle Assessment' as per ISO 14040/44 standard. LCA model adapted to Cradle-to-grave approach. The LCA approach will be continued across other portfolios of products to evaluate key environmental impacts such as Carbon footprint, resource use, water use etc., across our value chain.

**2. 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.**

USL is committed to preserving the natural resources on which we all depend and tackling key Environmental issues such as Climate change, Water stress and loss to Biodiversity are underpinned with our commitment to doing the business right way from Grain to Glass Sustainability.

Our interaction with the natural world is complex and recognizing the interdependencies between our use of natural resources and potential impacts, we have framed our Society 2030: Spirit of Progress action plan which help to create a more sustainable world.

Our Sustainability Strategic Targets are supported by three strategic Pillars of Commitment

- Preserve Water for Life
- Accelerate to Low Carbon World
- Become Sustainable by Design.

USL has conducted Lifecycle assessment of key products to identify areas of improvement opportunities and some will be deployed for the protection of the natural resources.

We're working hard to reduce Environmental impact into how we work on a day-to-day basis across our business. As a result, we're investing in tracking and measuring the role of packaging in the total footprint in all our major brands.

Using third party life cycle analysis (LCA) and Tools, we could prioritize the Environmental issues, make better and more informed decisions and introduce interventions and track progress.

Some of the Key Interventions considered are Elimination of Intermediate Containers, Moving to Low Carbon packaging formats, weight reductions in packaging formats and evaluate and power more circularity through reuse and recycle of packaging.



# Business Responsibility Sustainability Report (Continued)

### 3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Our packaging strategy work falls into three areas of focus - reduce, recycle, and reuse. Given the scale of the challenge, we are tackling these simultaneously across our business with teams from R&D, marketing, innovation, & supply chain working cohesively. By doing so, we believe that we can create a positive impact on environment.

In order to make consumer packaged goods more sustainable, we designed our packaging systems that allow true circularity - from packaging design to the business model that forms a closed loop.

We have strengthened our value chain collaboration to increase recycled material across our packaging materials. We also have a strong supply network and system for the use of returnable glass bottle which help avoid use of virgin resource and reduce carbon emission. Total % of recycled content used are as below.

Indicate input material	Recycled or re-used input material to total material	
	Financial Year 2022 - 23 (Current Financial Year)	Financial Year 2021 -22 (Previous Financial Year)
Packaging material	57%	56%

### 4. Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed.

We recognize the importance of tackling the problem of sustainable packaging to reduce the environmental impacts and to do so, we need to become sustainable by design. Which means, eliminating waste, developing solutions to reuse materials, caring for land and its resources, and creating innovative solutions to grow sustainably.

Reclaiming and Reusing of our Packaging materials at the end of life:

To make consumer packaged goods more sustainable, we need to create packaging systems that allow true circularity - from packaging design to the business model needed to close the loop.

Glass is the largest packaging material used at USL. In order to create more circular model, we have implemented end-of-life glass bottle return system where we buy empty bottles, and we sanitize, refurbish and reuse to the level that it can be consumed.

Plastic Packaging after the end-of life being collected and recycled through Extended Producer Responsibility (EPR) System covering all region across India to collect and recycle all plastic waste categories. We have collected and sustainably managed more than 22,000 tons of plastic waste across all States and Union Territories.

Particulars	Financial Year 2022 - 23 (Current Financial Year)			Financial Year 2021 -22 (Previous Financial Year)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Glass (Mt)	37,625	0	0	29,052	0	0
Plastic Waste (EOL) - (Mt)	0	12,440	10,250	0	11,750	10,200

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

Reclaimed and reused Glass Packaging are distributed between different products and details of % of reclaimed packaging material are as given below.

Particulars	% Reclaimed Glass Packaging Material	
	Financial Year 2022 - 23 (Current Financial Year)	Financial Year 2021 -22 (Previous Financial Year)
Glass Packaging covering different product brands	12.5%	9.8%
Plastic Waste under EPR (Covering Solid, Flexible and MLPs)	100%	100%

# Business Responsibility Sustainability Report (Continued)

**Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**

## Essential Indicators

### 1. a. Details of measures for the well-being of employees:

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	1,025	1,025	100%	1,025	100%	0	NA	1,025	100%	1,025	100%
Female	366	366	100%	366	100%	366	100%	0	NA	366	100%
<b>Total</b>	<b>1,391</b>	<b>1,391</b>	<b>100%</b>	<b>1,391</b>	<b>100%</b>	<b>366</b>	<b>100%</b>	<b>1,025</b>	<b>100%</b>	<b>1,391</b>	<b>100%</b>
<b>Other than Permanent Employees</b>											
Male	174	174	100%	174	100%	0	NA	0	0%	0	0%
Female	34	34	100%	34	100%	34	100%	0	NA	0	0%
Others *	203	203	100%	203	100%	NA	NA	NA	NA	0	0%
<b>Total</b>	<b>411</b>	<b>411</b>	<b>100%</b>	<b>411</b>	<b>100%</b>	<b>34</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

\*203 other than permanent employees did not wish to disclose gender

### 1. b. Details of measures for the well-being of employees:

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	1,498	1,498	100%	1,498	100%	0	NA	0	0%	1,498	100%
Female	68	68	100%	68	100%	68	100%	0	NA	68	100%
<b>Total</b>	<b>1,566</b>	<b>1,566</b>	<b>100%</b>	<b>1,566</b>	<b>100%</b>	<b>68</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>1,566</b>	<b>100%</b>
<b>Other than Permanent Employees</b>											
Male	2,467	2,467	100%	2,467	100%	0	NA	0	0%	2,467	100%
Female	754	754	100%	754	100%	754	100%	0	NA	754	100%
<b>Total</b>	<b>3,221</b>	<b>3,221</b>	<b>100%</b>	<b>3,221</b>	<b>100%</b>	<b>754</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>3,221</b>	<b>100%</b>

\*Other than permanent workers are covered for Health and Accident insurance through ESI

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

Benefits	Financial Year 2022 - 23 (Current Financial Year)			Financial Year 2021 - 22 (Previous Financial Year)		
	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

# Business Responsibility Sustainability Report (Continued)

**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.**

Most of our establishments are accessible to the differently abled, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

**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.**

Yes, the Company has a Policy on equal opportunity. Link is shared below.

[https://diageo.sharepoint.com/sites/DiageoOneHR/asia-pacific/India/Lists/Diageo%20One%20Documents/Equal%20Opportunity%20Policy\\_final%2024%20feb%202023.pdf](https://diageo.sharepoint.com/sites/DiageoOneHR/asia-pacific/India/Lists/Diageo%20One%20Documents/Equal%20Opportunity%20Policy_final%2024%20feb%202023.pdf)

**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	90%	66%	0	0
Female	100%	100%	100%	0
<b>Total</b>	<b>93%</b>	<b>76%</b>	<b>100%</b>	<b>0</b>

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees? If yes, give details of the mechanism in brief.**

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	We have introduced "SpeakUp", a confidential service to raise concerns about non-compliance to law, code of conduct and policies. This service is available 24*7 and managed independently.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	Financial Year 2022 - 23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	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)
<b>Total Permanent Employees</b>	1,391	0	0%	1,512	0	100%
Male	1,025	0	0%	1,166	0	100%
Female	366	0	0%	346	0	100%
<b>Total Permanent Workers</b>	1,566	1,555	99%	1,678	1,667	99%
Male	1,498	1,487	99%	1,550	1,539	99%
Female	68	68	100%	128	128	100%

# Business Responsibility Sustainability Report (Continued)

## 8. Details of training given to employees and workers

Category	Financial Year 2022-23 (Current Financial Year)					Financial Year 2021-22 (Previous Financial Year)				
	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)
<b>Employees</b>										
Male	1,025	956	93%	459	45%	1,166	413	35%	298	26%
Female	366	292	80%	136	37%	346	171	49%	159	46%
<b>Total</b>	<b>1,391</b>	<b>1,248</b>	<b>90%</b>	<b>595</b>	<b>43%</b>	<b>1,512</b>	<b>584</b>	<b>39%</b>	<b>457</b>	<b>30%</b>
<b>Workers</b>										
Male	1,498	765	51%	843	56%	1,550	927	59%	865	56%
Female	68	18	26.50%	29	43%	128	89	69%	48	54%
<b>Total</b>	<b>1,566</b>	<b>783</b>	<b>50%</b>	<b>872</b>	<b>56%</b>	<b>1,678</b>	<b>1016</b>	<b>60.50%</b>	<b>913</b>	<b>54%</b>

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

Category	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total C	No. (D)	% (D/C)
<b>Employees</b>						
Male	1,025	852	83%	1,166	1,030	88%
Female	366	264	72%	346	280	81%
<b>Total</b>	<b>1,391</b>	<b>1,116</b>	<b>80%</b>	<b>1,512</b>	<b>1,310</b>	<b>87%</b>
<b>Workers</b>						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note:** Workers are mostly governed through long term settlements.

- New Joiners and employees serving notice are a part of above calculation hence it may not show 100% completion.
- USL has quarterly P4G (Partner for growth running from July - June) process. Data shown is for F23 Q3 (Jan-March 23).

## 10. a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such a system?

Yes.

USL is committed to World Class Health and Safety Culture in all our operations by creating a Proactive Health and Safety Environment and Wellbeing culture in which all occupational illness and injuries are foreseeable and preventable. We expect everyone to act in a manner that demonstrates their personal commitment.

Our health and safety policy encapsulates our responsibility to protect the workplace health, safety, and wellbeing of our people. We comply with all health and safety laws and regulations prescribed by the Indian Government. Our occupational health and safety programs are managed at the local level and driven by the Line management and the Head EHS ensures a strong governance system which includes supporting implementation of Safety Standards as per our GRMS (Global Risk Management System), driving USL EHS initiatives in all operations in India and driving various engagement and capability building initiatives and consistently communicating progress to the Management team & Global team. At the Global level, USL has put in place a robust Occupational Health and Safety (OHS) management system that covers all employees and workers and is built on a systems-based approach that seeks to integrate OHS management into overall business processes. It promotes leadership through meaningful consultation and participation of employees at all levels in the organization. This system comprises of 39 standards

## Business Responsibility Sustainability Report (Continued)

including 11 critical, non-negotiable 'Life Saving Rules'. As per our GRMS process, each of the locations, at a defined frequency, does a self-assessment against the requirement of 11 Standards under Severe & Fatal Incident Prevention (SFIP) and the gap identified is corrected by taking appropriate actions. The Organization provides resources including capital to improve the safety management system and mitigate the risk.

**b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

Our health and safety standard captures hazard identification, risk assessment and incident investigations as a process. It describes hazards as an event or series of events, resulting in one or more undesirable consequences such as harm to people, damage to the environment, or asset/business losses compliance with local Indian government's risk management standards. We continually monitor health and safety parameters and analyze them as per the standard procedures. It enables us not only to identify and rectify unsafe conditions or at-risk behaviors but also to recognize positive behaviors of employees. All the employees are encouraged to report work-related hazards and remove them from their workplace which could cause injury or ill health. We also train our employees regularly to identify, report unsafe conditions, near misses and investigate work-related incidents and assess the risks post corrective actions.

There are well layered system of capturing and reporting safety concerns on shop floor including through SIRC (Safety Improvement Report Cards) and conduct SAM (Safety Action Meeting) for identifying solutions at shopfloor level through engagement of the shopfloor team/ employees and identifying solution collectively. SAM (Safety Action Meeting) process is very focused consulting/ idea generation process ensuring solution is coming from the shopfloor team and there is greater buy-in for the actions identified for mitigating the risk.

Company recognizes & encourage employees to look after not only their safety but also co-worker's safety in their working area and this being led by the Line manager/Unit Head and his/her team of executive who on a periodic frequency does a focus safety walk-about in the work premises and looks for safe and at-risk behavior including unsafe conditions and interacts with work person on safety. The Behavioral Based Safety (BBS)/Safety Observation process in the long run helps build safe work culture.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes, we have robust systems of reporting work-related hazards through various mechanisms.

- As part of daily work management in Unit level, during T-1 review at shopfloor all work persons/shopfloor team does a focus review under Safety Quality Cost Delivery Morale and Sustainability where safety is first discussion point and any concern on safety is brought to everyone's notice and gets corrected.
- Another well-established practice is through documented reporting of work-related hazard in the form of SIRC (Safety Information Report Card). Worker person reports hazard through SIRC cards and submit the concerns for corrections.
- As a part of Department Head review (T2 Reviews) safety is discussed and finally during Unit management review (T3 Reviews), status on safety and any concern state (SIRC and closure) is monitored.
- In addition, each unit has a Central safety committee which has equal representation from workers and management and is chaired by Unit Head. In addition to various safety and health KPI reviews, any pending/unattended concern on workplace hazard can be escalated in this Committee meeting. Actions are noted and tracked till closure.

**d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes

USL promotes worker health and encourages workers to access local services and systems as and when required through several channels:

- The USL Benefits Team facilitates non-occupational medical and healthcare services. We provide optional medical insurance, which is communicated to employees through internal communication channels.
- We offer an Employee Assistance Program (workplace options) as well as access to voluntary health promotion training courses on My Learning Hub, such as our DRINKiQ e-learning program on positive drinking behaviors. In response to Covid-19, we created a new wellbeing channel on My Learning Hub.

# Business Responsibility Sustainability Report (Continued)

- Our employee engagement team run Health and Wellbeing Awareness capability weeks covering subjects including mental health, mindfulness techniques and nutrition.

Each Unit have Occupational Health Centre, which also provides services to employees including contractor persons for non-occupational health and on periodic manner run campaigns on building awareness on personal health in addition to routine occupational services.

## 11. Details of safety related incidents

Safety Incident/Number	Category	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.33*	0.32
	Workers	0.14*	0.21
Total recordable work-related injuries	Employees	1*	1
	Workers	6*	8
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

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above

## 12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

With a vision of Zero harm where all employee and associates are injury free, Diageo's India/USL as strategy have following 6 Prioritize Areas:

### 1. Visible Felt Leadership. Setting Tone from the Top & focusing on Leading Indicator on safety

As a practice of visible felt leadership, leadership team in manufacturing conducts focus safety walkabouts at workplace and interact and provide feedback to work persons there by exhibiting consistent message that safety is of utmost importance. Organization tracks and monitors proactive/Leading indicator on safety at all levels.

### 2. Behavioral safety program- With a view to transforming and driving a culture of safety.

We have a well-established Behavioral Based Safety (BBS) program across all units. As part of this program all line managers undergo orientation on BBS covering BBS tools and techniques. All trained employees conducts Focus Safety Observations by taking round at shopfloor/workplace and report the same in dedicated portal. Intention is to identify safe and at-risk behavior at shopfloor/workplace and interact with workmen/employee and engage them on the same.

### 3. SFIP (Severe & Fatal incident Prevention) Program - Focus on 11 High Risk Areas

Under the SFIP Program which comprises of 11 critical safety standards basis the risks. The SFIP program covers Falls From heights, Confined Spaces, Exposure to Hazardous Energies, Electrical systems - Exposure to High Voltage Electricity, In-plant Traffic, Explosive Atmospheres, Asphyxiating and Toxic gases, Lifting Operations & Collapsing loads, Management of Contractors. Also, 11 Life saving rules are communicated to all employees ensuring sensitivity and compliance with these Life Saving Rules. Compliance with the SFIP Standards is done through self-check by the Business Unit and accordingly actions are identified for bridging the gap. Tracked through Central Reporting tool a scorecard is maintained for all Business unit. Organizations have also rolled out key policies for safe travel, business events and progressive discipline to reinforce existing awareness that safety is the highest priority in all situations.

# Business Responsibility Sustainability Report (Continued)

## 4. Engagement & Capability Building – Focus in mass engagement on Safety and Training

As a part of Training and Capability building focused training conducted for targeted sets of employees on following areas:

- Work at height
- Confined space entry
- First aid
- Risk assessment and permit to work
- Job safety training
- Safety induction training to all visitors, new employees & contractors

The training programs delivered to all employees are:

- EHS awareness
- Mock evacuation drills, etc.

Organization makes the most through celebrating National Road Safety Month in January and National safety Month in March and during themed months ensuring maximum engagement amongst the employees.

## 5. Safety Learning Organization – Communication and Collective learnings

In addition to several structured communication process of Townhall meeting where safety performance is communicated to all, Organization does focused communications on Hazard Alert across all business with clear expectations on maximum communication downwards to all and horizontal deployment on lessons learnt from incidents, thereby focus on maturing organization on safety Sensitivity.

## 6. Process Safety Management & Driving Safety

These are the focus area USL has embarked on, maturing to the next level of Safety in Process Safety Management and building in Safe Driving behaviors amongst USL employees and associates. Recently Company launched a Long-term initiative i-Drive Safe focusing on building Defensive Driving behavior amongst all.

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

Category	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	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	01	0	No pending complaints	0	0	No complaints received
Health & Safety	USL received 01 case pertaining to Employee Health and safety. The same was investigated by investigations team. Based on the investigative findings, the allegations stood substantiated, and the Grievance Committee recommended certain actions consequently.			04	0	All complaints resolved and closed

# Business Responsibility Sustainability Report (Continued)

## 14. Assessments for the year

All our manufacturing units adhering our Global Risk Management Systems (GRMS) including Severe Fatality Incident Prevention (SFIP) which are in alignment with International Standards including ISO 45001 and in addition as part of assurance process all our sites undergo annual 3<sup>rd</sup> party audit compliance Health and Safety compliance.

	% 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.

At USL, we practice Global Risk Management System (GRMS) common codified standard across our operations and facility which include Safety Standards. To provide, focused approach, there are 11 SFIP (Severe & Fatality Incident Prevention) Standards which provide controls to minimize the safety risk and self-check on regular frequency to assess the adherence to these controls. Through this assessment corrective actions are developed and implemented on-going basis to mitigate the gaps.

### 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. In the unfortunate event of the death of an employee including workers, the Company extends financial support to family members of the employees.

#### 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company ensures that statutory dues as payable by service providers for their employees are deposited on time and in full through a process of periodic audits and controls.

#### 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.

As per our process, all incidents/injuries at the workplace are investigated. Any injured person is provided support till full recovery and as per the process are rehabilitated post review by OHC Doctor.

Category	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	
	Financial Year 2022 -23 (Current Financial Year)	Financial Year 2021 -22 (Previous Financial Year)	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

#### 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes. USL continually invests in human capital development which includes building skills and capabilities that are contemporary while providing employees with a diversity of experiences. These enhance the employability of the workforce and enable a smooth transition to alternate opportunities. On a case-to-case basis we extend outplacement support to impacted employees through our service partners.



# Business Responsibility Sustainability Report (Continued)

## 5. Details on assessment of value chain partners

Under the Responsible sourcing program, all the High-Risk Value chain partners are audited as per the SEDEX protocol under SMETA four pillar Audit. All third-party manufacturers (TMU's) are covered under this audit process which has a focus check point on EHS areas.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	90%
Working Conditions	90%

## 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.

Through our ongoing review in our Workplace/Third party we identify opportunity of improving safety involving value change partners and one of the important value chain partners are Third party manufacturers, Transporters who supports logistics in our business value chain and Contractors Agency who work with us in our premises for various project activity.

As an ongoing process we train them, engage with them, and build the capability of drivers/project workforce through focus training and involving them in various safety Campaign we run - Road Safety, I-Drive safe Campaign and National safety Month where they are equally involved, engaged, and sensitized on safety.

One of the important value chain partners is TMU (Third Party Manufacturing). They perform self-audit as per USL specified EHS and Quality criteria (L1 Standards) and conduct focus Audits of the units through third party for compliance on EHS statutes and support and guide the units to close the gaps identified and also involve them USL's engagement Safety campaigns - Road Safety month/National Safety month.

We also share with them hazard alerts of incidents from Diageo Global fraternity as part of sharing and learning and horizontal deployment of corrective actions.

### 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.

USL identifies its stakeholder groups through Stakeholder Engagement and Materiality Assessment (SEMA) process. As part of the process, we look at the external trends shaping our operating environment and how we can most effectively align our work with these trends and the sentiment of relevant stakeholders.

Our key stakeholders include customers, investors, community, employees, suppliers & policy makers.

#### 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	Brand & Corporate website, social media, Product information on packaging, Consumer carelines	Throughout the year	Responsible Consumption
Employees	No	Email, Employee Your Voice Survey	Throughout the year	Employee Satisfaction

# Business Responsibility Sustainability Report (Continued)

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
Communities	Yes	One-to-one meetings or conversations, Ongoing partnerships, Need assessment, Impact assessment, Community meetings	Throughout the year	Community development
Investors	No	Investor meetings	Quarterly	ESG Performance
Supply Chain Partners	No	Supplier meetings	Throughout the year	ESG Performance
Government/ regulators	No	Direct meetings, website through trade bodies and other associations	Throughout the year	Compliances
Farmers	Yes	One-to-one meetings or conversations, Ongoing projects with small farmers, Need assessment, Impact assessment, Community meetings	As per project requirement.	Development

## Leadership Indicators:

- 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.**

Our Executive committee headed by the CEO is responsible for day-to-day management of ESG aspects. The Management team reports to the Board of Directors who oversee the overall governance of the organization. We have also created the (USL) Diageo India Leadership Team (DILT), a cross functional team consisting of functional heads. DILT is responsible for embedding ESG in our business Processes and reports to the Executive Committee on a quarterly basis and the stakeholder feedback is incorporated during these quarterly meetings and appropriate decisions are taken.

- 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.**

Society 2030: Spirit of Progress is our 10-year 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 Society 2030-Spirit of Progress was developed and implemented.

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

Social Responsibility is an inherent component of organization's corporate strategy. The CSR Programmes are targeted towards creating a positive impact in the lives of the communities where we live, work, source and sell. We believe in strategic and a need-based CSR, wherein each programme is designed in consultation with the community members. A robust stakeholder engagement process is

## Business Responsibility Sustainability Report (Continued)

conducted for each CSR programme. These outcomes act as a valuable input in programme design. Women empowerment is one of our core agendas and a central focus area in all our programmes. 50 % of beneficiaries from our community interventions are women. We work towards providing them with an opportunity to lead a dignified life. Through our Water Conservation and 'Water for Life' programme we work towards increasing the availability of portable drinking water and WASH facilities to communities in which we work, while enabling an environment to facilitate sustainable water management. In addition, through our skilling programme "Learning for Life. A hospitality skills programme" we target those individuals who are seeking employment in the hospitality industry, but who may have faced barriers to employment in their lives. The objective is to provide equal access to business and hospitality skills and resources to increase an individuals' employability, improve livelihoods and support a thriving hospitality sector. Further, as a proactive organization, USL is committed to tackle alcohol related harm and promote positive drinking through various programmes addressing underage consumption, impacts of drink driving and alcohol moderation programme. The focus is on creating an attitude change towards alcohol.

### 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	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1,391	511	37%	1,512	1,110	73%
Other than permanent	411	201	49%	430	45	10%
<b>Total Employees</b>	<b>1,802</b>	<b>712</b>	<b>40%</b>	<b>1,942</b>	<b>1,155</b>	<b>59%</b>
<b>Workers</b>						
Permanent	1,566	260	17%	1,678	265	16%
Other than permanent	3,221	0	0	2,806	0	0
<b>Total Workers</b>	<b>4,787</b>	<b>0</b>	<b>0</b>	<b>4,484</b>	<b>265</b>	<b>6%</b>

The Company has policies on Human Rights which are applicable to all its employees and value chain partners. The said Policies and their implementation are directed towards adherence to applicable laws and upholding the spirit of human rights, as enshrined in existing International Standards such as the Universal Declaration and the Fundamental Human Rights Conventions of the International Labour Organisation (ILO). Awareness on these subjects is also decimated through emailers, notices, employee communication meetings. Data listed above captures only specific sessions conducted under the heading of issues under Human Rights.

# Business Responsibility Sustainability Report (Continued)

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

Category	Financial Year 2022-23 (Current Financial Year)					Financial Year 2021-22 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	Total (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Permanent	1,391	0	0	1,391	100%	1,512	0	0	1,512	100%
Male	1,025	0	0	1,025	100%	1,166	0	0	1,166	100%
Female	366	0	0	366	100%	346	0	0	346	100%
Other than Permanent	411	0	0	411	100%	430	0	0	430	100%
Male	174	0	0	174	100%	69	0	0	69	100%
Female	34	0	0	34	100%	17	0	0	17	100%
Did not Disclose	203	0	0	203	100%	344	0	0	344	100%
<b>Workers</b>										
Permanent	1,566	0	0	1,566	100%	1,678	0	0	1,678	100%
Male	1,498	0	0	1,498	100%	1,550	0	0	1,550	100%
Female	68	0	0	68	100%	128	0	0	128	100%
Other than Permanent	3,221	3,221	100%	0	0	2,806	2,806	100%	0	0
Male	2,467	2,467	100%	0	0	2,090	2,090	100%	0	0
Female	754	754	100%	0	0	716	716	100%	0	0

## 3. Details of remuneration/salary/wages, in the following format:

in ₹

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	6	51,25,000	2	6,19,21,613
Key Managerial Personnel	2	2,45,52,166	1	11,90,43,225
Employees other than BoD and KMP	1,012	16,51,715	362	14,57,065
Permanent Workers	1,498	5,15,848	68	5,40,002

\* The Board of Directors comprises remuneration paid to Key Managerial Personnel and Independent Directors and excludes Non-Executive Directors

## 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, we have an internal committee specifically for Human Rights Impacts.

## 5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Company has established whistle-blower mechanism known as SpeakUp, which is being independently operated by a third-party agency. We encourage our employees or representatives acting on behalf of the Company, to raise their compliance concerns through this mechanism, apart from other internal reporting channels viz. Line Manager, HR Business Partner, Legal Business Partner and Business Integrity Partner.

# Business Responsibility Sustainability Report (Continued)

The SpeakUp channel is available on the Company’s website at <https://www.diageoindia.com/en/about-us/corporate-governance/speak-up>. Services available in English and 5 other regional languages, and compliance concerns can be raised by any aggrieved person through web page or toll-free number. During the year, we have introduced QR code to facilitate the access to SpeakUp channel.

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

Category	Financial Year 2022-23 (Current Financial Year)			Financial Year 2021-22 (Previous Financial Year)		
	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	1	Out of 02 cases received during the financial year, 01 case is still under investigation as on 31 <sup>st</sup> March 2023	1	1	01 case received during the financial year 2021-22 was still under investigation as on 31 <sup>st</sup> March 2022
Discrimination at workplace	1	1	01 case pertaining to discrimination at workplace, which is still under investigation as on 31 <sup>st</sup> March 2023	2	0	0
Child Labour	1	1	01 case received on Child Labour during the financial year which is still under investigation as on 31 <sup>st</sup> March 2023	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	1	0	0
Other human rights related issues	1	0	Investigated and closed.	0	0	0

**7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

At USL, we encourage reporting a concern in good faith and do not tolerate any act of retaliation against anyone reporting a problem / concern or assisting in an investigation. Anyone found to be engaging in retaliation against an individual (includes Communities, Employees, Workers, Value chain partners & Others) who has raised a concern, will be subject to disciplinary action as per breach management standards.

In addition to the above rules, Diageo also provides individuals (defined as above) the option to report their concern anonymously. All concerns raised through SpeakUp are assigned to trained investigators who conduct investigations with utmost confidentiality and integrity.

**8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes. In our agreements with the service providers and suppliers (for e.g., manpower services agreement, security services agreement, raw material supply agreement, etc.), we recommend including contract clauses encapsulating the following principle-

“Inclusion and Diversity to promote equality and discourage discrimination of any kind as to gender, race, religion, etc.”

We include the above clause in USL’s Codes which forms part of annexures. A sample clause as defined under USL’s Codes (included in our agreements) is as follows -

“Inclusion & Diversity - Supplier shall endeavour to commit to promote principles of inclusion and diversity within their organisation.”

# Business Responsibility Sustainability Report (Continued)

We have also revised our manpower services and security services agreement to remove gender-based requirements, for e.g. in security/manpower services agreement, we have revised the terminologies from gunman to gunperson, workman to worker, service men to service personnel, etc. to make our agreements gender neutral and have removed gender-based requirements including but not limited to minimum height requirements for male and female.

## 9. Assessments for the year

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Other please specify	NA

## 10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

We continue to focus on training and awareness of labour rights, non-discrimination, harassment, and other areas pertaining to Human Rights. We also conduct annual policy refresher trainings to all employees. Our Code of Conduct is applicable to all employees in the Company and any violation of the Code renders the person liable for disciplinary action. Employees can raise complaints / issues if any through our whistle-blower mechanism known as SpeakUp, which is being independently operated by a third-party agency. We also ensure compliance to above parameters through regular audits.

### Leadership Indicators:

#### 1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

We continue to focus on training and awareness of labour rights, non-discrimination, harassment and other areas pertaining to Human Rights. We also conduct annual policy refresher trainings to all employees. Our Code of Conduct is applicable to all employees in the Company and any violation of the Code renders the person liable for disciplinary action.

#### 2. Details of the scope and coverage of any Human rights due diligence conducted.

Human rights impact assessment was conducted across Diageo India (USL) covering own manufacturing, Tie Up Manufacturing, Sales and marketing employees and value chain partners.

#### 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?

Most of our establishments are accessible to the differently abled, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

#### 4. Details on assessment of value chain partners

The assessment of value chain partners involves conducting SMETA 4 pillar audits, which assess compliance with the four pillars of labour, environmental, health, and business ethics. The continuous follow-up and support provided to value chain partners is important to help them improve their performance and maintain compliance with the organization's standards.

The suppliers selected under this program are based on several factors, including the level of risk associated with their operations, their geographic location, and their importance to our organization's supply chain.

#### Step 1: Planning and Scheduling Audits

We start by assisting the suppliers help plan and schedule SEDEX audits with 3<sup>rd</sup> party independent auditors.

# Business Responsibility Sustainability Report (Continued)

## Step 2: Conducting SEDEX Audits

The SEDEX audit covers the four pillars of labour, environmental, health, and business ethics. During the audit, the suppliers' compliance is assessed with applicable laws and regulations. The audit typically includes a review of documents, interviews with suppliers' employees, and site inspections. After completing the audit, auditors generate a detailed report that outlines the findings and recommendations which are uploaded on SEDEX portal for visibility to USL.

## Step 3: Follow-up and Support

After the audit, we work closely with suppliers to help them address any non-compliances identified during the audit. This may involve providing support to suppliers to help them comply with applicable laws and regulations or to implement best practices to improve their operations. We also provide guidance on how suppliers can address any issues identified in the audit report, and we work with them to develop a corrective action plan. Additionally, we conduct regular follow-up audits to ensure that the suppliers are maintaining compliance with our organization's standards and making progress towards implementing the corrective action plan.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	90%
Discrimination at workplace	90%
Child Labour	90%
Forced Labour/Involuntary Labour	90%
Wages	90%
Other please specify	0

## **5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

As a responsible organization, we take any significant risks or concerns arising from our audits seriously and strive to address them promptly along with suppliers. Here are some examples of the corrective actions that our suppliers have taken or are underway to address the following areas of concern:

### **Wages:**

We understand the importance of paying fair wages to our workers and have implemented a range of measures to address this. The auditors review wages as compared to labour laws (to match the minimum wages paid by suppliers) and overtime very seriously and any issues arising where the overtime is not paid or wages paid is not explainable to the workers (in vernacular language) are raised during audits. Only when these issues are fixed, the non-compliances are closed.

### **Children and Young Workers:**

We have a zero-tolerance policy towards child labour and work closely with our suppliers to ensure that they do not employ children or young workers. Auditors does detail review of the worker appointment letters along with details to check the age limits. All gaps identified under Sedex audits are addressed and corrective actions taken as on-going practice.

### **Fire Safety**

Fire NOCs are checked for validity by auditors and for 5+ suppliers where this was raised as non-compliances, the facility has obtained fire safety NOC by fire authority and closed the issue.

# Business Responsibility Sustainability Report (Continued)

**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.

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>Energy Consumption in Terra Joules (TJ)</b>		
Total electricity consumption (A)	46*	53
Total fuel consumption (B)	818*	933
Energy consumption through other sources (C)	0*	0
<b>Total energy consumption (A+B+C)</b>	<b>864*</b>	<b>986</b>
<b>Energy Intensity</b>		
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/ turnover in rupees) (KJ/₹ Cr)	3.13	3.20
Energy intensity for litre of Beverage packed (MJ/L)	0.146	0.148
Energy intensity for litre of spirit distilled (MJ/L)	22.39	25.38

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

### 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 PAT scheme.

### 3. Details of Disclosures related to water.

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	5,30,909*	6,95,010
(ii) Groundwater	90,020*	1,14,978
(iii) Third party water	1,38,180*	1,60,950
(iv) Seawater / desalinated water	0*	0
(v) Others	0*	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>7,59,109*</b>	<b>9,70,938</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>7,51,729*</b>	<b>9,65,418</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover) (KL/₹ Cr)	27.26	31.37
<b>Water intensity for Beverage packed</b> (Litre of Water consumed per litre of Beverage packed)	1.12	1.23
<b>Water intensity for Spirit distilled</b> (Litre of Water consumed per litre of Spirit distilled)	14.01	18.86

**Note:** 1) Water details in the table above include data pertaining to 14 Plants and 5 Offices only.

2) For other offices and warehouses the withdrawal and consumption quantity for financial year 2022-23 is insignificant.

3) Surface water include Rainwater Harvested and use of 6,038 KL.



# Business Responsibility Sustainability Report (Continued)

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

**4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

All our distilleries are operated with Zero Liquid Discharge facilities. Recognizing the importance of preserving this shared resource across our distilleries.

We have deployed several water stewardship initiatives which help to conserve water and reduce wastewater and power circularity in water.

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

Parameter	Please specify unit	Financial Year 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	Mt	28.40	27.30
Sox	Mt	12.02	9.55
Particulate matter (PM)	Mt	27.30	36.90

Note: Air emission details in the table above include data pertaining to 14 Plants only.

**6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.**

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>GHG Emissions in Metric Tonnes of CO2e</b>		
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	4,196*	5,127
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	7,176*	9,193
<b>Emissions Intensity</b>		
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> Total emissions / turnover in rupees) (Kg CO2e/₹ Cr)	412.40	465.30
<b>Total Scope 1 and Scope 2 emission intensity per Litre of Beverage packed</b> (Kg CO2e / L)	0.023	0.024
<b>Total Scope 1 and Scope 2 emission intensity per Litre of Spirit distilled.</b> (Kg CO2e/ L)	0.176	0.253

- Note: 1) Non-Renewable electricity has been offset by the solar electricity (renewable) exported to the grid by net metering arrangement.
- 2) Currently, more than 70% of electricity requirements are met through in-house renewable electricity and the rest is managed through Electricity Imported from Grid. Market based Scope 2 Emission from Purchased Electricity has been offset through International Renewable Energy Certificates (i-RECs).
- 3) Our financial year 2022-23 biogenic CO2e emissions from combustion of biomass (rice husk) from our direct operations were 77,254 tonnes CO2e.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

# Business Responsibility Sustainability Report (Continued)

## 7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

USL through Parent Company (Diageo Plc) fully supports the Paris Agreement, the COP 26 Glasgow Climate Pact and we are a proud signatory to the Business Ambition for limiting global warming to 1.5°C above pre-industrial levels and the High-Level Climate Champions Race to Resilience.

Accelerating to a low carbon world is part of Society 2030: Spirit of Progress - our 10- year ESG action plan for creating a more inclusive and sustainable world. Society 2030 encompasses our goal to mitigate and adapt to climate change through our commitment to pioneer 'Grain to Glass' sustainability.

We're proud to have committed to achieving net zero emissions across our direct operations by 2030 or sooner and have built our targets to align with a pathway that limits the global temperature rise to less than 1.5°C.

Our emission reduction strategy recognizes the inherent linkages between moving to a low carbon world and our other priorities such as protecting water resources, enhancing biodiversity, and driving innovation throughout our supply chain to reduce emissions and our reliance on the earth's finite resources.

We have installed solar plants at Kumbalgodu, Alwar, Goa, and Baramati through power purchase agreements. These installations will enable us to raise our in-house renewable electricity capacity to more than 70% and will contribute around 2 million kilowatt-hours of renewable electricity per year, allowing us to save 1,600 metric tonnes of Scope 2 carbon emissions per year.

Supply chain GHG emissions We are focusing on building long-lasting partnerships with our suppliers and helping our third-party operations to join us on this journey. Rethinking our way of doing business to embed a more collaborative and circular way of sourcing our materials and services will enable us to deliver significant emission reductions.

## 8. Provide details related to waste management by the entity.

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	765.90*	660.20
E-waste (B)	2.41*	0.10
Bio-medical waste (C)	2.45*	4.30
Construction and demolition waste (D)	0*	0
Battery waste (E)	5.25*	1.90
Radioactive waste (F)	0*	0
Other Hazardous waste. (Used oil, used chemical container, and used resins) (G)	27.76*	19.20
Other Non-hazardous waste generated (H). (By products of process, spent grains, broken glasses, paper wastes, metal scrapes and fly ash)	58,388.00*	64,852.50
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>59,191.77</b>	<b>65,538.20</b>

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste		
<b>(i) Recycled</b>		
Plastic waste (A)	765.90*	660.20
E-waste (B)	2.41*	0.10
Battery waste (E)	5.25*	1.90
Other Hazardous waste. (Used oil, used chemical container and used resins) (G)	4.16*	0.80
Other Non-hazardous waste generated (H). (By products of process, broken glasses, paper wastes, metal scrapes)	8,013.90*	6,599.10

## Business Responsibility Sustainability Report (Continued)

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>(ii) Re-used</b>		
Other Non-hazardous waste generated (H). (By products of process, spent grains, broken glasses, paper wastes, metal scrapes and fly ash)	50,374.10*	58,253.40
<b>(iii) Other recovery operations</b>	0*	0
<b>Total</b>	<b>59,165.72*</b>	<b>65,515.50</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
<b>Category of waste</b>		
<b>(i) Incineration</b>		
Bio-medical waste (C)	2.45*	4.30
Other Hazardous waste. (Used oil, used chemical container and used resins) (G)	23*	18.30
<b>(ii) Landfilling</b>		
Other Hazardous waste. (Used oil, used chemical container and used resins) (G)	0.60*	0.10
<b>(iii) Other disposal operations</b>	0*	0
<b>Total</b>	<b>26.05*</b>	<b>22.70</b>

**Note:** 1) Waste details in the table above include data pertaining to 14 Plants only.

- 2) The quantity of waste recycled and reused has been determined based on the market understanding and agreement with the recycler or the waste aggregator.

**Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?**

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

**9. 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.**

As with most products, making alcoholic beverages has the potential to generate waste at many stages of the product lifecycle. If left unmanaged, waste from our operations and supply chain has the potential to create negative environmental and social impacts, including contributing to greenhouse gas emissions, air pollution, biodiversity loss and harm to human health. Given these risks, waste is seen as a material issue for us and, like other material ESG topics, accountability for waste-related impacts sits with our Executive Committee. As part of our Society 2030: Spirit of Progress plan, we have committed to achieving zero waste in our direct operations and zero waste to landfill in our supply chain by 2030. Indeed, many of our Society 2030 targets contribute to minimizing waste: see the "Become sustainable by design" section of our website for an overview of waste and packaging-related targets and of our strategy supporting minimizing waste in our operations and supply chain. We monitor waste streams, promoting awareness of the need to increase resource efficiency. To minimize the waste we send to landfill, we work with certified waste handlers and, together, operate a hierarchy of actions: omit, reduce, reuse, recycle and dispose. We monitor levels of waste recycling and waste-to-energy recovery. For more information about our waste minimization initiatives, see our website and our Environment Policy.

Our performance against our Society 2030: Spirit of Progress targets, including those that contribute to waste minimization, are reported on a monthly and quarterly basis. Performance is reviewed at the market, regional and global level by market and regional leadership teams throughout the business, as well as at our quarterly Executive Committee and CSR & ESG Committee meetings. Compliance with our Environment Policy is measured and monitored at quarterly Supply Chain and Procurement Environmental Compliance reviews, managed by our Governance function. Our Partnering with Suppliers Standard sets out our expectations for suppliers, which includes our zero waste-to landfill commitment. For suppliers are expected to commit themselves to Diageo society 2030 targets and their

# Business Responsibility Sustainability Report (Continued)

performance is tracked accordingly through periodic joint reviews. We are further enhancing our direct participation with suppliers so that we understand the waste in their operations and can collaborate with them to minimize it.

10. 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
None of our operations are located near the vicinity of ecologically sensitive areas.			

11. 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
USL has not undertaken any project which requires Environmental impact assessment in financial year 2022-23					

12. 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.

S. No.	Specify the law / regulation / guidelines which was not complied with	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
The Company is following all the environmental regulations of the country. There have been no incidents of non-compliances related to the environment in financial year 2022-23				

## Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources.

*In units are in TJ*

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	10*	5
Total fuel consumption (B)	806*	920
Energy consumption through other sources (C)	0*	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>816*</b>	<b>925</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	36*	47
Total fuel consumption (E)	12*	13
Energy consumption through other sources (F)	0*	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>48*</b>	<b>60</b>

Note: 1) Non-Renewable electricity has been offset by the solar electricity (renewable) exported to the grid by net metering arrangement.

2) Currently, more than 70% of electricity requirements are met through in-house renewable electricity and the rest is managed

# Business Responsibility Sustainability Report (Continued)

through Electricity Imported from Grid. Market based Scope 2 Emission from Purchased Electricity has been offset through International Renewable Energy Certificates (i-RECs).

- 3) Total electricity consumption from non - renewable sources is offset through (i-RECs) purchased subsequently.

**Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?**

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

## 2. Provide the following details related to water discharged.

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0*	0
- No treatment		
- With treatment - please specify level of treatment		
(ii) To Groundwater	0*	0
- No treatment		
- With treatment - please specify level of treatment		
(iii) To Seawater	0*	0
- No treatment		
- With treatment - please specify level of treatment		
(iv) Sent to third parties		
- No treatment	7,380*	5,520
- With treatment - please specify level of treatment		
(v) Others	0*	0
- No treatment		
- With treatment - please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>7,380*</b>	<b>5,520</b>

Water details considered in the table above include data pertaining to 14 Plants and 5 Offices only.

**Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?**

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

## 3. 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

- a. Alwar (Rajasthan),
- b. Udaipur (Rajasthan),
- c. Kumbalgodu (Bangalore- East, Karnataka)

#### Offices

- d. Bangalore HO (Karnataka)
- e. Bangalore Technical Centre (Karnataka)
- f. Gurgaon Office (Haryana)

# Business Responsibility Sustainability Report (Continued)

## (ii) Nature of operations

Packaging of Alco Beverage products and Distillation of Extra Neutral alcohol (from Molasses and Grains), Fresh Malt Spirits and Grapes Spirits.

## (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water *	4,046*	2,467
(ii) Groundwater	32,804*	37,724
(iii) Third party water	15,120*	28,526
(iv) Seawater / desalinated water	-*	-
(v) Others	-*	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>51,970*</b>	<b>68,717</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>51,970*</b>	<b>68,717</b>
<b>Water Intensity:</b>		
<b>Water intensity per rupee of turnover (Water consumed / turnover) (KL/₹ Cr)</b>	<b>1.88</b>	<b>2.23</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

**Note: 1)** Water stress sites are classified based on the Central Ground water Boards, Ground water Resources Assessment report 2022.

2) Water details considered in the table above include data pertaining to 14 Plants and 5 Offices only.

3) Surface water includes Rainwater Harvested and used.

### Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Limited Assurance undertaken by Price Waterhouse & Co. Chartered Accountants LLP, for the indicators marked by \* above.

## Business Responsibility Sustainability Report (Continued)

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

Parameter	Unit	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Kilo tonnes of CO <sub>2</sub> equivalent	1,606	1,591
Total Scope 3 emissions per rupee of turnover	Tonnes of CO <sub>2</sub> e/₹ Cr	58.24	51.69

- Note:**
- Categories covered are: Purchased Goods and Services, Capital Goods, Waste Generated in Operations, Fuel & Energy use, Upstream & Downstream logistics, Business Travel and Employee Commuting, End-of-life treatment of Products Sold.
  - The principal greenhouse gases (as CO<sub>2</sub>e) are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and hydrofluorocarbons (HFCs).
  - The latest industry standards and best practices were used for estimation and reporting to establish the most complete, consistent, and accurate GHG footprint as required by the GHG protocol.
  - USL will 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.

#### 5. With respect to the ecologically sensitive areas reported at Question 10 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.

#### 6. 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:

The Company has undertaken several initiatives, and also deployed innovative technologies across its operations for improving resource efficiency and minimizing environmental impact.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Doubling the Solar Electricity Potential	Company has doubled its Solar Potential from 1.3 MW to 2.7 MW by installing Solar System across 4 Manufacturing Plants through Solar Power Purchase Agreement (PPA).	Avoidance of 16000mt of CO <sub>2</sub> e per year
2	Renewable Electricity through Steam Turbine	Back pressure Steam Turbines have been installed to produce electricity from renewable fuel sources across three Manufacturing Plants.	Increase Renewable Electricity (RE) % to more than 70%.
3	Waterless Cooling system for the Process	Company has adapted waterless cooling system for the process cooling requirement which eliminate the requirement of water for cooling requirement and this proof of concept is found to be successful and will be deployed across our other business units for same application.	Reducing water requirement to the tune of 20,000 m <sup>3</sup> per year.
4	Dish Washer System	Dish Washer installed to conserve water during utensil cleaning at canteen at one of the factories and it will be extended across other factories.	Conserve water to the tune of 600 m <sup>3</sup> per annum per Factory.

# Business Responsibility Sustainability Report (Continued)

## 7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Our Corporate Security Policy outlines our four pillars of security: people security, physical security (including of our products and assets), investigations, and business continuity and crisis management. This policy is underpinned by several standards and guidelines detailing the minimum requirement to be adhered to. We operate security programs at all sites, with nominated and trained individuals responsible for the program. The level of security in each market and at each site is determined by its size, risk levels and other local requirements. Markets and sites are supported by a central team of security experts, who have regional and functional responsibility for security delivery across all our markets and the four pillars. This team runs global training – such as our online personal safety training – oversees global security communications and awareness and helps to ensure we satisfy external regulations and requirements. We take a risk-based approach to security, with a global program to identify and assess risks and produce mitigation plans. We review security risks routinely and communicate with our people around the world to raise awareness. Market adherence to Corporate Security policies and standards is continually monitored through Corporate Security reviews and audits, as well as other internal mechanisms such as audit by Control Assurance & Risk Excellence (CARE). Any adverse findings are recorded, and their remediation tracked. Global Corporate Security policies and standards are also subject to regular review – and all updates or adjustments are communicated clearly to markets and sites.

## 8. 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.

All the Value chain partners assess under Sedex and SMETA assessment under 4 Pillars and Environmental Practice is part of it. No adverse impacts were discovered during this assessment.

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

More than 90% of our value chain partners are covered under SEDEX Assessment to identify gaps in the environmental impacts and Corrective actions tracked under on-going practice.

**Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

### Essential Indicators:

1.
  - a. Number of affiliations with trade and industry chambers/ associations: 7
  - b. 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)
International Spirits and Wines Association of India (ISWAI)	National
Confederation of Indian Industry (CII)	National
UK India Business Council (UKIBC)	National
Indian Chamber of Commerce (ICC)	National
Bengal Chamber of Commerce (BCC)	State
Karnataka Brewers and Distillers Association (KBDA)	State
Association for Liquor and Beer (ALBA), Andhra Pradesh & Telangana	State

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	Brief of the Case	Corrective action taken
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Not Applicable



# Business Responsibility Sustainability Report (Continued)

## 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
<b>Federal Engagements</b>				
Ease of doing Business in beverage alcohol industry and reforms under SRAP state ranking	Representation through sectoral association like ISWAI and trade chambers like CII.	Yes.	Yearly	<a href="https://eodb.dpiit.gov.in/">https://eodb.dpiit.gov.in/</a>
<b>State Engagement</b>				
Price review in <b>Rajasthan</b>	Engagement with Excise officials and presentation of an impact assessment through ISWAI.	State Excise Policy is in public domain	Yearly	<a href="http://www.excise.rajasthan.gov.in">www.excise.rajasthan.gov.in</a>
Inclusion of PET as a package for brands above a certain billing value in <b>Haryana</b>	Ongoing engagement with state excise official	State excise policy is in public domain	Yearly	<a href="http://www.haryanatax.gov.in">www.haryanatax.gov.in</a>
Removal of 'Best Before Date' declaration in the PET labels for non-beer brands in <b>Assam</b>	Meetings and interactions with Excise officials on the provisions of FSSAI and Assam Excise Rules that doesn't necessities printing 'Best Before Date' in the labels of PET bottles as was being followed in Assam	Yes, state Excise Rules Notice is available in public domain.	Yearly	<a href="http://www.excise.assam.gov.in">www.excise.assam.gov.in</a>
Karnataka - reduction of number of slabs from current 19 slabs with slab expansion and also reduce additional excise duty on premium slabs to improve consumer experience	Directly and through UKIBC, ISWAI etc.	Yes	Yearly	<a href="http://www.stateexcise.karnataka.gov.in">www.stateexcise.karnataka.gov.in</a>
Tamil Nadu - RTM expansion for allowing foreign liquor to be available readily and improve consumer experience.	Directly and through UKIBC, ISWAI etc.	Yes	Yearly	<a href="http://www.tn.gov.in">www.tn.gov.in</a>

# Business Responsibility Sustainability Report (Continued)

## 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.

None of the projects undertaken by USL in financial year 2022-23 required 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:

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 (In ₹)
Not Applicable					

#### 3. Describe the mechanisms to receive and redress grievances of the community.

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 programs.

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.

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

Particulars	Financial Year 2022-23 Current Financial Year	Financial Year 2021-22 Previous Financial Year
Diverse Suppliers (Includes Women owned, Ethnic Minority and Disabled group)	6.5%	5%

### 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 (In ₹)
Jaisalmer, Rajasthan	10,00,000
Nanded, Maharashtra	3,15,24,950

# Business Responsibility Sustainability Report (Continued)

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

Yes

(b) From which marginalized /vulnerable groups do you procure?

As per our sustainable Procurement Policy, preference will be given to Women owned business, ethnic minorities and Business lead by differently abled group would be given preference.

USL, is committed to promoting diversity, inclusion, and equality in its supply chain as per our target of "Society 2030" which is laid down in our "partnering with supplier" code. We champion inclusion and diversity for a better business and a better world through our brands, in our industry, across our value chain, and in the communities where we live, work, source and sell.

We have targets in the supply chain. These targets are aligned with the company's values and objectives and may include increasing the representation of marginalized and vulnerable groups, promoting women's empowerment, and improving the representation of minority groups. A diverse supplier for USL 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, LGTBQIA+, ethnic minorities or any other underrepresented group.

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

Particulars	Financial Year 2022-23 (Current Financial Year)	Financial Year 2021-22 (Previous Financial Year)
% of Business give to Women owned business, ethnic minorities and Business lead by differently abled group	6.7%	5%

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	1,14,543	100%
Promote Positive Drinking: "Wrong Side of the Road", A Programme to create awareness on Anti drink drive amongst consumers	2,34,807	The beneficiaries include consumers who are above legal drinking age including men, women, and elderly.
Learning for Life: A business and hospitality skills programme	1,784	100%

# Business Responsibility Sustainability Report (Continued)

## 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.

Diageo India (USL) is having robust customer complaint handling process to receive and address consumer concerns related to our product.

At Diageo India (USL) we have details of our customer care executive on our packs for consumers to register their complaints. Consumer can raise their concern to USL by calling on our Toll-free No. 1800-425-2433 or through CUSTOMERCARE@UNITEDSPIRITS.IN. We manage our customer care centre through third party and its operational all working days (except Public Holiday) with support of Live agent caller form morning 10.00 am to 12.00 am and from 12.00 am to Morning 10.00 am. We have opened IVR for consumer to connect and raise their concern.

We register all complaints on our SAP based complaint portal and this is a real time visibility portal. Our Customer care team shall send acknowledgement of the complaint to the customer as per SLA i.e., within 24 hours of initial contact either by mail or phone call. Next course of action will be communicated to the customer in the acknowledgment.

Post Registration of complaint USL internal team will take further action and resolve customer concern at the earliest. The team would ensure that sample is collected from consumer who has raised concern for investigation. Investigation result will be communicated to consumer and concern will be addressed as per our consumer policy.

#### 2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	100% of Our Product 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% All our Plastic Container used for Packaging will carry the Embossed Symbol of recyclability.

#### 3. Number of consumer complaints in respect of the following:

Particulars	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial)		Remarks
	Received during year	Pending resolution at the year end		Received during year	Pending resolution at the year end	
Data Privacy	197	20*	-	117	-	-
Advertising	-	-	-	-	-	-
Cyber Security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-

\*Note: The Pending complaints were reported during last month of the year which is currently under resolution.

#### 4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for Recall
Voluntary recalls	0	0
Forced recalls	0	0

## Business Responsibility Sustainability Report (Continued)

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, which can be provided on request.

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 such Incidents and hence it is not applicable.

### Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (Provide web link, if available)**

<https://www.diageoindia.com/en>

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 'Society 2030: 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:

- Wrong Side of the Road: A programme to create awareness about anti drink drive amongst consumers.
- Act Smart India: A programme to educate young people on the dangers of underage consumption.
- DrinkIQ: Promoting moderation.

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.**

We will notify you through our website i.e., [www.diageoindia.com](http://www.diageoindia.com) of any disruption/discontinuation of essential services.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)**

The entity follows all the applicable regulation w.r.t. display of product information.

**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. Your Company conducts various research to make sure the best in class offer goes in the market; and also, there is a regular survey in place to track consumer feedback on brand equity metrics. We use multiple and different research methodologies across quantitative and qualitative, a mix of online and face-to-face to evaluate blends, packs, communication for our core brands, overall consumer sentiment, culture understanding, consumption and recruitment, social listening, and ongoing measurement and evaluation of the performance and effectiveness of our brand, marketing, and innovation activities in the market.

5. **Provide the following information relating to data breaches:**

- a. Number of instances of data breaches along-with impact - 0
- b. Percentage of data breaches involving personally identifiable information of customers - N/A

# Business Responsibility Sustainability Report (Continued)

## Independent practitioner's limited assurance report on Identified Sustainability Indicators in United Spirits Limited (USL)'s Business Responsibility and Sustainability Report

### To the Members and Board of Directors of United Spirits Limited (USL)

We have undertaken to perform limited assurance engagement for United Spirits Limited (USL) (the 'Company') vide our Engagement Letter dated 25<sup>th</sup> April 2023 in respect of the agreed indicators/parameters listed below (the "Identified Sustainability Indicators"). These indicators/parameters are as included in the Business Responsibility and Sustainability Report (BRSR) of the Company for the year ended March 31, 2023; the reporting boundary being as disclosed in Question 13 of Section A of the BRSR, with exceptions if any been disclosed as a note under the respective questions under BRSR.

### Identified Sustainability Indicators

The Identified Sustainability Indicators for the year ended March 31, 2023 are summarized in Appendix 1 to this report.

Our limited assurance engagement was with respect to the year ended March 31, 2023 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

### Criteria

The criteria used by the company is the 'Guidance note for BRSR format' (referred to as the 'Criteria').

### Management's Responsibility

The Company's Management is responsible for identification of key aspects, engagement with stakeholders, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of Identified Sustainability Indicators, which are free from material misstatement, whether due to fraud or error.

### Inherent limitations

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 emission factors and the values needed to combine emissions of different gases.

### Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 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.

### Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Indicators, based on the procedures we have performed and evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information and ISAE 3410 Assurance Engagements On Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Sustainability Indicators are free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Indicators, assessing the risks of material misstatement of the Identified Sustainability Indicators 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 Indicators.

# Business Responsibility Sustainability Report (Continued)

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment 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 listed above, we:

- Obtained an understanding of the identified sustainability indicators and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurements of the identified sustainability indicators.
- Made enquiries of Company's management, including the various teams such as Sustainability team, Corporate Social Responsibility (CSR) Team, etc., and those with responsibility for managing Company's BRSR.
- Performed understanding and evaluation of the design of the key structures, systems, processes and controls for managing, recording and reporting on the Identified Sustainability Indicators including at the sites visited.
- Checked the consolidation for various sites and corporate offices under the reporting boundary for ensuring the completeness of data being reported.
- Performed limited substantive testing on a selective basis of the Identified Sustainability Indicators at sample sites visited (Baramati, Goa, Nanded), to check that data had been appropriately measured with underlying documents recorded, collated and reported.
- Assessed the level of adherence to 'Guidance note for BRSR format' 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 agreed Indicators/ parameters and relevant source data/information.
- Obtained representations from Company's Management.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Indicators have been prepared, in all material respects, in accordance with the Criteria.

## Exclusions

Our limited assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Testing the operating effectiveness of management systems and controls;
- Performing any procedures over other information/operations of the company/aspects of the report and data (qualitative or quantitative) included in the BRSR not agreed under our engagement letter/ Scope of Assurance
- 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.

## Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Indicators included in the Business Responsibility and Sustainability Report for the year ended March 31, 2023 are not prepared, in all material respects, in accordance with the criteria.

# Business Responsibility Sustainability Report (Continued)

## Restriction on Use

Our limited assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For Price Waterhouse & Co. Chartered Accountants LLP  
Firm Registration No: FRN 304026E/E-300009

Heman Sabharwal  
Partner  
Membership Number: 093263  
UDIN: 23093263BGWPNB2823

Place: Gurgaon  
Date: May 19, 2023



# Business Responsibility Sustainability Report (Continued)

## Appendix 1

### Identified Sustainability Indicators

Sr. No.	BRSR indicator reference ('E' indicates Essential Indicator & 'L' indicates Leadership Indicator)	Description of indicator
1	Section C - Principle 3 - E11	Details of safety related incidents
2	Section C - Principle 6 - E1	Details of total energy consumption*
3	Section C - Principle 6 - E3	Total volume of water withdrawal & water consumption*
4	Section C - Principle 6 - E6	GHG Emissions (Scope 1 & Scope 2)*
5	Section C - Principle 6 - E8	Total Waste generated, recovered & disposed
6	Section C - Principle 6 - L1	Total energy consumed from renewable and non-renewable sources
7	Section C - Principle 6 - L2	Water discharge by destination and level of treatment
8	Section C - Principle 6 - L3	Water withdrawal, consumption and discharge in areas of water stress*

\*Note: Excludes intensity related indicators