

# DIAGEO

INDIA

United  
Spirits Limited

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29<sup>th</sup> December 2023

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

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

Dear Sirs,

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

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

Thank you,

For United Spirits Limited

Rashmi Shirke  
Senior Manager- Secretarial



## Annexure A

Name of the authority	Office of Principal Commissioner, CGST and Central Excise, Kolkata North Commissionerate
Nature and details of the action(s) taken, initiated or order(s) passed	Order-In-Originals passed by Office of Principal Commissioner, CGST and Central Excise, Kolkata North Commissionerate for period June 2017 to March 2021
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Received on 28 <sup>th</sup> December 2023 at 8:02 P.M
Details of the violation(s)/contravention(s) committed or alleged to be committed	The Orders pertain to levy of Goods & Service tax (GST) on Brand contribution (economic surplus) received by company from Contract Bottling Units ('CBUs') along with interest and penalty. The Company will be taking appropriate steps in due course to contest the matter and file appeal before appropriate tax authorities / courts.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the Company's risk-assessment process, it believes it has a good case and does not expect any material financial implications.
Quantum of claim, if any	GST demand of INR 4,665 Mn (plus applicable interest) and penalty of INR 4,665 Mn

