

DIAGEO

INDIA

United
Spirits Limited

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

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

19th November 2024

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

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

Dear Sirs,

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

In relation to the captioned subject, please take on record the disclosure in requisite format enclosed as Annexure.

Thank you,

For United Spirits Limited

Mital Sanghvi
Company Secretary

Encl: As above



Annexure A

Name of the authority	Addl. Commissioner of State Tax (Appeal) / Joint Commissioner of Taxes, (Appeal)
Nature and details of the action(s) taken, initiated or order(s) passed	Period July 2017 to March 2018 (GST) – Order dated 18 th November 2024
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Received on 18th November 2024 at 02:15 P.M The delay in intimation is due to internal assessments with regard to the nature of order.
Details of the violation(s)/contravention(s) committed or alleged to be committed	Further to our earlier intimation dated 04 th January 2024 (<i>copy enclosed as Annexure B</i>), the company has received favourable order from Addl. Commissioner of State Tax (Appeal) / Joint Commissioner of Taxes, (Appeal) in respect of Input tax credit. The order grants full relief by setting aside the tax, interest and penalty demand previously imposed by the Assistant Commissioner of State Tax, Assam. Relief Granted: GST demand of INR 2.5 Lakhs (including penalty INR 0.10 Lakhs)
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Not applicable
Quantum of claim, if any	Not applicable



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4th January 2024

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

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

Dear Sirs,

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

In relation to the captioned subject, please take on record the disclosure in requisite format enclosed as Annexure A1 & A2.

Thank you,

For United Spirits Limited

MITAL
ARVIND
SANGHVI

Digitally signed by
MITAL ARVIND
SANGHVI
Date: 2024.01.04
12:16:50 +05'30'

Mital Sanghvi
Company Secretary

Encl: As above



Annexure A1

Name of the authority	Assistant Commissioner of State Tax, Guwahati-C – 7, Guwahati-C, Assam
Nature and details of the action(s) taken, initiated or order(s) passed	Order-In-Originals passed by Office of Assistant Commissioner of State Tax, Guwahati-C, Assam for period July 2017 to March 2018
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Downloaded from GST portal on 3 rd January 2024 at 02:10 P.M (however no communication received from authorities)
Details of the violation(s)/contravention(s) committed or alleged to be committed	The Order pertains to recovery of Goods & Service tax (GST) in respect of Input Tax Credit (ITC). Appropriate steps will be taken to contest the matter before the authorities.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	The amount in dispute is not material.
Quantum of claim, if any	GST demand of INR 0.25 Mn (including penalty INR 0.01 Mn)



Annexure A2

Name of the authority	Office of Commissioner of Customs and CGST, Appeals II Hyderabad Commissionerate
Nature and details of the action(s) taken, initiated or order(s) passed;	Order-In-Appeal passed by Office of Commissioner of Customs and CGST, Appeals II Hyderabad Commissionerate for period July 2017 to March 2020
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on 3 rd January 2024 at 02:02 P.M
Details of the violation(s)/contravention(s) committed or alleged to be committed	The Order pertains to levy of GST on label fee. Appropriate steps will be taken to contest the matter before the tribunal.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	The amount in dispute is not material.
Quantum of claim, if any	GST tax demand of INR 0.9Mn (plus applicable interest) and penalty of INR 1.3 Mn

