DIAGEO

India

Corporate Social Responsibility Policy

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United Spirits Limited ("**Company**"), subsidiary of Diageo Relay B.V. , is a responsible corporate citizen. This document outlines the Company's Corporate Social Responsibility Policy ("**Policy**"), in alignment with Section 135 of the Companies Act, 2013 ("**the Act**"), and Companies (Corporate Social Responsibility Policy) Rules, 2014 ("**CSR Rules**"). This Policy shall be applicable to all the activities to be undertaken by the Company in pursuance to its Corporate Social Responsibility ("**CSR**") obligations.

1. OUR VISION

1.1. The Company aspires to make a lasting difference in the lives of our communities, with a view to be able to build their agency and to lead a life of dignity. The Company also intends to contribute towards the Sustainable Development Goals set out by the United Nations, with the CSR activities being one of the avenues to help achieve the Goals.

2. OUR MISSION

2.1. To empower communities to lead their own development through a collaborative and sustainable approach, using resources responsibly in partnership with community institutions, civil society organizations, value chain partners, and industry peers

2.2. To undertake sustainable initiatives under agreed focus areas, leading to measurable progress, especially in areas of education, women empowerment, economic well-being, and environment.

2.3. To undertake responsible business practices and ensure safety and well-being of communities around our operational areas to ensure their socio-economic upliftment.

2.4. To address the harmful effects of alcohol abuse in society through addressing social issues such as drink driving, underage consumption.

2.5. To improve quality of life of the target communities by undertaking activities to improve overall health and wellness.

3. OUR APPROACH

3.1. The Company's approach to CSR would be as follows:

3.1.1. Implement planned activities in a phased manner in agreed focus areas through direct engagement, professional teams, delegated resources, and relevant partnerships.

3.1.2. To monitor and evaluate the progress and eventual impact of the activities, wherever required, through a credible independent third party.

4. FOCUS AREAS

4.1. The Company will undertake CSR activities through targeted interventions in line with Section 135 read with Schedule VII of the Act in the following focus areas:

4.1.1. *Promote positive drinking*: We want to change the way the world drinks for the better by celebrating moderation and continuing to address alcohol-related harm, expanding our programmes that tackle underage drinking, drink-driving and binge drinking.

4.1.2. *Champion inclusion and diversity*: we believe that fostering an inclusive and diverse culture not only strengthens our business but also contributes to a better world. We are committed to championing inclusion and diversity throughout our company, with our partners, and within the communities we serve. By celebrating diversity, we aim to help shape a more tolerant society for all.

4.1.3.

4.1.4. *Pioneering 'Grain to Glass Sustainability'*: We are committed to preserving the natural resources on which we all depend. Working in partnership to tackle climate change, water stress and biodiversity loss, and helping to create a more sustainable world.

4.1.5. *Other initiatives*: Any other activity, in alignment with Schedule VII of the Act, CSR Rules and permitted focus areas as notified by the Ministry of Corporate Affairs, from time to time

4.2. In terms of geographic area of CSR activity:

4.2.1. The Company shall give preference to local areas of its operations and business for undertaking CSR activity.

4.2.2. The Company will ensure compliance with all other provisions of the applicable laws with respect to selection of geographical area of CSR activity.

5. IMPLEMENTATION STRATEGY

5.1. The CSR activities will be implemented either directly by the Company or through implementation partners (including the Government, Knowledge Institutions and NGOs), depending on the local context and the nature of the specific activity.

5.2. In case CSR activities are implemented through implementation partner:

5.2.1. The Company shall undertake a transparent, rigorous, objective and competitive selection process.

5.2.2. As a part of the selection process:

5.2.2.1. Prior to appointing an implementation partner, the Company shall thoroughly assess the credentials and evaluate to ensure compliance with the Act and CSR Rules. This evaluation will confirm the partner's eligibility and capability to effectively carry out the intended CSR activities. The Company shall seek project proposal from the implementing partner for *inter alia* evaluating capability to undertake the CSR activities.

5.2.3. The implementation partner(s) selected would be held up to high standards of compliance and due diligence, in addition to their competence to execute the activities.

5.2.4. At all times, especially during active partnership with the Company, the implementation partner(s) shall be required to ensure that it has necessary registrations and shall such organization / corporate structure as is permitted under the CSR Rules.

5.3. The Company may also collaborate with other industry peers to undertake jointly owned CSR activities, provided that the CSR Committee of the respective companies are able to report separately on such activities.

6. CSR BUDGET

6.1. The Company will spend, in every financial year, at least 2% of the average net profits of the Company made during the 3 immediately preceding financial years on CSR activities.

6.2. Administrative overheads associated with CSR spend shall not exceed 5% of the total CSR expenditure for the relevant financial year.

6.3. Any CSR expenditure for creation or acquisition of a capital asset shall be held in such manner as is prescribed under the CSR Rules.

6.4. The surplus arising out of the CSR activities, if any, will not be considered as a part of business profits of the Company and shall be dealt with in accordance with the CSR Rules.

6.5. In cases where the CSR expenditure in a given financial year exceeds the obligation for that year, such excess amount may be set-off against the CSR expenditure obligation for future years, subject to the applicable laws and the Board's approval.

7. GOVERNANCE

7.1. CSR Committee

7.1.1. The CSR Committee shall recommend to the Board: (i) Initiatives to be undertaken, (ii)

Expenditure to be incurred and (iii) Implementation plan and timelines.

7.1.2. At the commencement of each financial year, the CSR Committee shall formulate and recommend to the Board, an annual action plan which shall include the list of CSR activities approved to be undertaken, manner of execution of such activities, modalities of utilization of funds and implementation schedules, monitoring and reporting mechanism for the activities and details of need and impact assessment, if any, for the projects undertaken by the Company. The Board may alter such plan at any time during the financial year, as per the recommendation of the CSR Committee, based on reasonable justification to that effect.

7.1.3. In case need arises for any additional budget requirements within the scope and focus areas mentioned above, necessary approvals, as per Company policy, will be taken by the CSR Committee from the Board for such additional budgets.

7.2. Board of Directors

7.2.1. In addition to approving and adopting an annual action plan for CSR for the financial year, the Board shall monitor and review the performance and impact of the CSR programmes, provides input and guidance and satisfy itself that the CSR funds so disbursed are aligned to the CSR Policy of the Company and have been utilized for the purposes and in the manner as approved by it.

7.2.2. Further, the Board of the Company, upon recommendation of the CSR Committee, may proceed to commence any ongoing projects or classify an existing project as an ongoing project in the circumstances beyond the Company's control.

7.3. Other stakeholders

7.3.1. The Chief Financial Officer or the personal responsible for financial management shall certify to the Board that the funds disbursed for CSR activities have been utilized for the purpose.

8. MONITORING

8.1. The CSR Committee constituted by the Board of Directors shall monitor the CSR initiatives regularly.

8.2. The CSR Committee shall periodically monitor implementation of the Policy and ensure that the CSR activities are undertaken as per the measurable indicators identified in the annual action plan.

8.3. In case of ongoing CSR activity, the Board shall monitor the implementation of the activity with reference to the approved timelines and year-wise allocation and shall make any required modifications for smooth implementation of the CSR activity.

9. REPORTING TO THE BOARD

9.1. Comprehensive reports of all CSR activities will be compiled periodically and presented to the Board by the CSR Committee, in addition to an annual report on CSR which shall form part of the Board's report for a financial year. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. Any other reports relating to CSR, and reporting of CSR activities, as required under applicable laws and by competent authorities shall be published in such manner, as required under the said laws.

10. LIMITATION AND AMENDMENT

10.1. The CSR Policy may be revised/modified/amended by the Board at such intervals as it may deem fit.

10.2. In the event of any conflict between the provisions of this Policy and statutory requirements, law shall prevail over and automatically be applicable to this Policy.