

# GRI Index

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# GRI Index

## This index outlines our response to the GRI Sustainability Reporting Standards

Our definition of material is relatively broad and includes issues that surfaced as part of our materiality assessment, regardless of priority, as illustrated on page 3. We have reported on as many standards as possible, against the priorities set by our materiality review. We continue to report against the most recent versions of the GRI Standards, staying true to our philosophy of reporting in a transparent manner to global standards of best practice on a range of economic, environmental and social impacts.

## Translating our 'Spirit of Progress' plan to GRI

In addition to informing our strategy, our materiality assessment guides our reporting and has helped us determine which issues to address in our Annual Report, on our [website](#) and in our ESG Reporting Index, so as to be most informative for our stakeholders. The following table maps our activities and programmes against the GRI Standards.

GRI Standards		Our strategic focus area	
Universal standards	GRI 1	Foundation – reporting principles	<ul style="list-style-type: none"> <li>• Reporting principles</li> <li>• Doing business the right way from grain-to-glass</li> </ul>
	GRI 2	General disclosures	<ul style="list-style-type: none"> <li>• Organisational profile and reporting practices</li> <li>• Activities and workers</li> <li>• Governance</li> <li>• Strategy, policies and practices</li> <li>• Stakeholder engagement</li> <li>• Doing business the right way from grain-to-glass</li> </ul>
	GRI 3	Material topics	<ul style="list-style-type: none"> <li>• Process to determine material topics</li> <li>• List of material topics</li> <li>• Management of material topics</li> <li>• Doing business the right way from grain-to-glass</li> </ul>
Topic standards	Economic		<ul style="list-style-type: none"> <li>• Champion inclusion and diversity</li> <li>• Pioneer grain-to-glass sustainability</li> </ul>
	Environmental		<ul style="list-style-type: none"> <li>• Pioneer grain-to-glass sustainability</li> </ul>
	Social		<ul style="list-style-type: none"> <li>• Promote positive drinking</li> <li>• Champion inclusion and diversity</li> <li>• Pioneer grain-to-glass sustainability</li> </ul>

# GRI Index *continued*

## How we have complied with the GRI Standards

This report has been prepared in accordance with the GRI 2021 Standards. The material in this report references the following disclosures:

### GRI 1: Foundation

GRI 1-1 to 1-8 from GRI 1: Foundation 2021

### GRI 2: General disclosures

GRI 2-1 to 2-30 from GRI 2: General Disclosures 2021

### GRI 3: Material topics

GRI 3-1 to 3-3 from GRI 3: Material Topics 2021

### Economic

GRI 201-01 to 201-04 from GRI 201: Economic Performance 2016

GRI 202-01 to 202-02 from GRI 202: Market Presence 2016

GRI 203-01 to 203-02 from GRI 203: Indirect Economic Impacts 2016

GRI 204-01 from GRI 204: Procurement Practices 2016

GRI 205-01 to 205-03 from GRI 205: Anti-corruption 2016

GRI 206-01 from GRI 206: Anti-competitive Behaviour 2016

GRI 207-01 to 207-04 from GRI 207: Tax 2019

### Environmental

GRI 301-01 to 301-03 from GRI 301: Materials 2016

GRI 302-01 to 302-05 from GRI 302: Energy 2016

GRI 303-01 to 303-05 from GRI 303: Water and Effluents 2018

GRI 304-01 to 304-04 from GRI 304: Biodiversity 2016

GRI 305-01 to 305-07 from GRI 305: Emissions 2016

GRI 306-01 to 306-05 from GRI 306: Waste 2020

GRI 308-01 to 308-02 from GRI 308: Supplier Environmental Assessment 2016

### Social

GRI 401-01 to 401-03 from GRI 401: Employment 2016

GRI 402-01 from GRI 402: Labour/Management Relations 2016

GRI 403-01 to 403-10 from GRI 403: Occupational Health and Safety 2018

GRI 404-01 to 404-03 from GRI 404: Training and Education 2016

GRI 405-01 to 405-02 from GRI 405: Diversity and Equal Opportunity 2016

GRI 406-01 from GRI 406: Non-discrimination 2016

GRI 407-01 from GRI 407: Freedom of Association and Collective Bargaining 2016

GRI 408-01 from GRI 408: Child Labour 2016

GRI 409-01 from GRI 409: Forced or Compulsory Labour 2016

GRI 410-01 from GRI 410: Security Practices 2016

GRI 411-01 from GRI 411: Rights of Indigenous Peoples 2016

GRI 413-01 to 413-02 from GRI 413: Local Communities 2016

GRI 414-01 to 414-02 from GRI 414: Supplier Social Assessment 2016

GRI 415-01 from GRI 415: Public Policy 2016

GRI 416-01 to 416-02 from GRI 416: Customer Health and Safety 2016

GRI 417-01 to 417-03 from GRI 417: Marketing and Labelling 2016

GRI 418-01 from GRI 418: Customer Privacy 2016

# GRI Index *continued*

## Universal standards

### GRI 1: Foundation

#### Reporting principles

Disclosure	Our response
1-1 <b>Accuracy</b>	<p>We clearly, consistently and transparently report our performance against our ‘Spirit of Progress’ plan on pages 48-74 of our Annual Report.</p> <p>We explain our methodology for calculating performance against targets in the Reporting boundaries and methodologies section of this ESG Reporting Index. PwC was engaged to provide independent limited assurance over selected information in our Annual Report and in this ESG Reporting Index for the year ended 30 June 2024.</p>
1-2 <b>Balance</b>	<p>We report against stretching targets and GRI indicators, whether or not our performance has been strong. This gives a balanced view of the impacts we make, which we have defined by considering the views of a range of stakeholders.</p> <p>We aim to present information in such a way that readers can assess trends in performance year on year.</p>
1-3 <b>Clarity</b>	<p>Our ESG information is described at a high level on our <a href="#">website</a>, with examples to bring our strategy to life. We identify and report on the most material issues in our Annual Report. And we have produced this ESG Reporting Index to make sure our readers can find all the information they seek, including our responses to all GRI Standards.</p>
1-4 <b>Comparability</b>	<p>We have designed our Annual Report and this ESG Reporting Index to enable stakeholders to easily review our performance over time, and to help readers find comparable information to other companies by following generally accepted reporting frameworks, such as GRI and the Greenhouse Gas Protocol (GHG Protocol). Where we have differed from the methodology described in those standards, we have transparently reported on those differences in our Reporting boundaries and methodologies section.</p>
1-5 <b>Completeness</b>	<p>Our coverage of material topics is explained in the Material topics section on page 20 and the scope of our performance indicators are outlined in the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</p>
1-6 <b>Sustainability context</b>	<p>Our Annual Report explains the wider context in which we operate and presents our sustainability performance in relation to both our corporate performance and global sustainable development issues, including the Paris Agreement and the United Nations Sustainable Development Goals (UN SDGs).</p> <p>Our Annual Report also presents how our material issues – that is, economic, environmental and social issues – relate to our long-term strategy, risks, opportunities and goals, including throughout our value chain.</p>
1-7 <b>Timeliness</b>	<p>We continue to publish this ESG Reporting Index alongside the Annual Report.</p>
1-8 <b>Verifiability</b>	<p>Our reporting methodologies for non-financial information can be found on pages 94-116 of this ESG Reporting Index. In some cases, our data and processes are assured by third parties.</p> <p>Information on effective risk management, control environment and internal controls can be found on pages 77-85 of Annual Report.</p> <p>PwC was engaged to provide independent limited assurance over selected non-financial information in this ESG Reporting Index and the Annual Report for the year ended 30 June 2024.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed









Not considered material to our business at this time

# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures

#### Organisational profile and its reporting practices

Disclosure	Our response
2-1  <b>Organisational details</b>	Organisational details on Diageo can be found in the Annual Report, on pages 4, 32-44 and 185.
2-2  <b>Entities included in the organisation's sustainability reporting</b>	We describe the entities included in our sustainability reporting within the Reporting boundaries and methodologies section of this ESG Reporting Index on page 94. It includes information about the difference between the list of entities included in our Financial Statements and our ESG reporting on this page, as well as an explanation of the approach used to consolidate information from multiple entities for the different indicators included in our ESG reporting.
2-3  <b>Reporting period, frequency and contact point</b>	We report every year in line with our financial reporting. Contact information: <a href="mailto:nonfinancialreporting@diageo.com">nonfinancialreporting@diageo.com</a> .
2-4  <b>Restatements of information</b>	Our approach to restating information from previous reporting periods is included within the Reporting boundaries and methodologies section of this ESG Reporting Index on pages 94-116. This includes restatements of baseline environmental data on page 96.
2-5  <b>External assurance</b>	<p><b>Assurance policy and practice</b></p> <p>Our policy is to align our reporting of non-financial information with the most up-to-date, and what we consider to be the best, standards and protocols available at the beginning of our fiscal year. We believe in reporting against reliable data and strive to improve the quality of our non-financial disclosures. More information on our assurance approach can be found on our <a href="#">website</a> under ESG reporting approach.</p> <p><b>PwC</b></p> <p>PwC, an independent auditor, was engaged to provide independent limited assurance over selected non-financial information in the Annual Report, and this ESG Reporting Index for the year ended 30 June 2024. Information that is within PwC's limited assurance scope reported to the Directors is noted in the assurance report on page 258 of the Annual Report and on page 118 of this ESG Reporting Index. The Audit Committee approves the appointment and sets the scope of PwC's limited assurance engagement.</p>
2-6  <b>Activities, value chain and other business relationships</b>	<p><b>Activities, brands, products and services</b></p> <p>Key details about our brands and products can be found in the Our business today section of the Annual Report on pages 4-5. An overview of our production can be found in the Our business model section on pages 12-13. For information about financial performance, see our Financial Statements from page 152 of the Annual Report.</p> <p><b>Markets served</b></p> <p>A geographic breakdown of our markets and supply operations is outlined in the Business review section of the Annual Report on pages 32-44.</p> <p><b>Supply chain</b></p> <p>Details of how we work with our suppliers are included in the Pioneer grain-to-glass sustainability section of the Annual Report on pages 48-74.</p> <p>For acquisitions and disposals, material organisational restructuring programmes and for changes in share capital structure, please see the Notes section of our Annual Report on pages 166-167.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time

# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

#### Activities and workers

##### Disclosure Our response

##### 2-7 Employees



We employ 30,367 people around the world.

Average number of employees by region, by gender and by employment contract type.<sup>1</sup>

	Part-time	Full-time	Permanent	Fixed-term/ temporary	Total
<b>North America</b>					<b>3,144</b>
Men	6	1,838	1,838	6	1,844
Women	2	1,284	1,275	11	1,286
Not declared	—	14	14	—	14
<b>Europe</b>					<b>10,524</b>
Men	109	5,863	5,762	210	5,972
Women	230	4,308	4,282	256	4,538
Not declared	—	14	14	—	14
<b>Asia Pacific</b>					<b>8,763</b>
Men	9	5,788	5,570	227	5,797
Women	30	2,935	2,618	347	2,965
Not declared	—	1	1	—	1
<b>Latin America and Caribbean</b>					<b>4,437</b>
Men	—	2,761	2,734	27	2,761
Women	1	1,674	1,646	29	1,675
Not declared	—	1	1	—	1
<b>Africa</b>					<b>3,499</b>
Men	—	2,225	2,165	60	2,225
Women	—	1,272	1,194	78	1,272
Not declared	—	2	2	—	2
<b>Diageo (total)</b>					
Men	124	18,475	18,069	530	18,599
Women	263	11,473	11,015	721	11,736
Not declared	—	32	32	—	32
<b>All</b>	<b>387</b>	<b>29,980</b>	<b>29,116</b>	<b>1,251</b>	<b>30,367</b>

1. In some countries the concept of 'permanent employment' does not exist. For reporting purposes, we have considered as 'permanent' all those employees whose contract is not fixed-term or temporary. Part-time is defined as an employee not working at 100% of a full-time equivalent.

Information about our total workforce by employees and supervised workers, and by gender, is included in the Our people and culture section of our Annual Report on page 56.

The methodologies and assumptions used to compile this data are described in the Reporting boundaries and methodologies section of this ESG Reporting Index on pages 94-116.

#### How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time

GRI Index *continued*

Universal standards

GRI 2: General disclosures *continued*

Activities and workers		
Disclosure	Our response	
<div>2-8</div> <div> <div></div> <div>Workers who are not employees</div> </div>	<p>Our extended workers cover engagements which are required to be resourced at speed and where there is no requirement to commit to a fixed staffing cost. This includes short-term capacity challenges, specialist expertise/resource, deliverables, commercials, and knowledge transfer to Diageo that addresses a particular business issue, opportunity or requirement. The resource is either employed by a staffing agency and placed on assignment with us where Diageo is responsible for the day-to-day direction of work, or as an independent contractor whose work is based on pre-agreed milestones and not under the direction of Diageo teams.</p> <p>The main types of work they perform include:</p> <ul style="list-style-type: none"> <li>Construction projects, resulting from investments we’re making in the business.</li> <li>Supply manufacturing, such as packaging operators, warehouse operators and forklift truck drivers.</li> <li>Project managers across our corporate functions.</li> </ul> <p>The monthly average contractor headcount in our extended workforce was 3,989, supporting our operations across 32 countries. This was an average of 1,108 fewer monthly contractors than in fiscal 23. The decrease was primarily driven by continuous management of the cost of extended workers as a part of ongoing productivity, a reduction in overall manufacturing volumes globally and outsourcing of commercial operations in India to a service provider.</p> <p>Please refer to our non-financial Reporting boundaries and methodologies in this ESG Reporting Index on pages 94-116 for more information on how data has been compiled.</p>	

# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

Governance		
Disclosure	Our response	
2-9 ● <b>Governance structure and composition</b>	<p>Our governance structure is included in the Governance section of the Annual Report on pages 87-151. Our Chief Executive, Debra Crew, is ultimately accountable for overall performance against ESG goals and targets, while responsibility for the component parts of 'Spirit of Progress' is shared between members of our Executive Committee, including, for example:</p> <ul style="list-style-type: none"> <li>• The President, Global Supply and Procurement is responsible for environmental performance, health and safety, and for labour standards within the supply network. This person also holds the post of Chief Sustainability Officer.</li> <li>• The Global Corporate Relations Director is responsible for social topics, specifically positive drinking and the community elements of our commitment to champion inclusion and diversity and pioneer grain-to-glass sustainability.</li> </ul> <p>The Board has three standing committees: the Audit Committee, the Nomination Committee and the Remuneration Committee. More information on the membership and work of these committees is included in the Governance section of the Annual Report on pages 87-151.</p>	
2-10 ● <b>Nomination and selection of the highest governance body</b>	<p>The Nomination Committee of the Board is responsible for keeping under review the composition of the Board and succession planning for the Board and senior leadership positions. For more information, see the Governance section of our Annual Report on pages 87-151.</p> <p>The terms of reference of all Board committees are available on our <a href="#">website</a>.</p>	
2-11 ● <b>Chair of highest governance body</b>	<p>The Chair of the Board is a Non-Executive Director and was independent on appointment in accordance with Provision 9 of the UK Corporate Governance Code.</p>	
2-12 ● <b>Role of the highest governance body in overseeing the management of impacts</b>	<p>The Board helped shape and approve our approach to our 'Spirit of Progress' goals. The Executive Committee is responsible for managing economic and ESG impacts, with accountability to the three standing committees.</p> <p>More details can be found in the Governance section of the Annual Report on pages 87-151.</p>	
2-13 ● <b>Delegation of responsibility for managing impacts</b>	<p>See GRI 2-9 Governance structure and composition for more information about our delegation of authority and executive-level responsibility for economic, environmental and social topics.</p>	
2-14 ● <b>Role of the highest governance body in sustainability reporting</b>	<p>Our Annual Report and this ESG Reporting Index are signed off by the Chief Executive and Chief Financial Officer and approved by the Board.</p>	
2-15 ● <b>Conflicts of interest</b>	<p>More information is included in the Board of Directors section of the Annual Report on pages 92-93.</p>	
2-16 ● <b>Communication of critical concerns</b>	<p>The Board maintains a process for communicating critical concerns through the Audit Committee, which reviews the effectiveness of our systems of internal control and risk management and is responsible for overseeing all actions taken relating to whistleblowing activities.</p> <p>The Annual Report sets out the total number of reported breaches during fiscal 24, together with the substantiation rate.</p> <p>More details can be found in the Doing business the right way section of the Annual Report on pages 53-54, and in the Governance section of the Annual Report on pages 87-151. Also see the principal risks table in the Annual Report on pages 77-85.</p>	




How we have met each disclosure	● Fully disclosed as outlined by the GRI Sustainability Reporting Standards	◐ Partially disclosed and missing at least one required indicator	○ Not disclosed	⊗ Not considered material to our business at this time
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# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

Governance		
Disclosure	Our response	
2-17  <b>Collective knowledge of the highest governance body</b>	<p>The Board's collective knowledge and experience of ESG is enhanced with background reports on various economic and ESG topics that it receives throughout the year. Some of these reports are discussed in detail in Board meetings.</p> <p>Additionally, our ESG Executive Working Group leads discussion of ESG topics and our 'Spirit of Progress' plan, including at our Annual Strategy Conference held during the year, again improving the Board's knowledge and expertise in this area.</p> <p>Further details can be found in the Governance section of the Annual Report on pages 87-151.</p>	
2-18  <b>Evaluation of the performance of the highest governance body</b>	<p>We evaluate the performance and effectiveness of the Board, its committees and Directors every year. At least once every three years, the evaluation is carried out externally by an independent professional consultancy.</p> <p>During fiscal 24, the Board undertook an externally facilitated evaluation of its performance and effectiveness. This included interviewing each Director, receiving feedback from senior management and external advisers in relation to how the Board supervises the company's activities, including those in respect of ESG.</p> <p>A summary of the key recommendations and actions for focus for fiscal 24 and fiscal 25 are set out in the Governance section of the Annual Report on pages 87-151, which includes a continued focus on ESG matters.</p>	
2-19  <b>Remuneration policies</b>	<p>The Directors' remuneration report in the Annual Report on pages 122-147 includes our remuneration policy. As explained in that report, remuneration is driven by both financial and individual business performance objectives that, in some cases, include ESG as well as financial goals.</p> <p>From 2020, Executive Directors, other members of the Executive Committee and senior leaders throughout the business have been directly incentivised through long-term incentive plans to achieve ESG goals. Please see the Governance section of our Annual Report for more information. We may also include ESG-type measures in the individual business objective element of Executive Committee members' shorter-term annual incentive plans.</p> <p><b>Omissions:</b> the remuneration policy applicable to all Executive Committee members.</p> <p><b>Reason:</b> not applicable.</p> <p><b>Explanation:</b> the remuneration policy covering other members of our Executive Committee is not a required disclosure under the terms of the Corporate Governance Code.</p>	

How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

Governance		
Disclosure	Our response	
2-20  <b>Process to determine remuneration</b>	<p>Our Remuneration Committee determines senior- and executive-level remuneration in accordance with the remuneration policy, after taking into account engaging with views of shareholders and reviewing insights from the Chairman's discussions with employees. Key aspects of pay for the Directors are included in the Directors' remuneration report in the Annual Report on pages 122-147. Details of independent third-party advisers, including remuneration consultants, are described on page 127 of the Annual Report.</p> <p>Each year, at the company's Annual General Meeting, shareholders are asked to vote to approve the Directors' remuneration report. The last Directors' remuneration report was approved by 95.51% of votes. The Directors' remuneration policy, which is approved by shareholders at least every three years, was approved by 95.41% of votes in 2023. The governance process can be found on pages 127 in the Annual Report including the statement on voting by our shareholders.</p>	
2-21  <b>Annual total compensation ratio</b>	<p>We report the remuneration of our highest-paid executives in the Directors' remuneration report in our Annual Report on pages 122-147.</p> <p><b>Annual total compensation ratio</b> We report the Chief Executive's pay ratio – that is, the total compensation for the Chief Executive versus median total compensation for UK employees – on page 142-144 of the Annual Report.</p> <p><b>Percentage increase in pay</b> We report the year-on-year change in Directors' salaries, bonuses and benefits relative to the average increase for all employees globally on pages 144. We also report the total amount paid in salaries and benefits to employees on page 174 of the Annual Report.</p>	

#### How we have met each disclosure

	Fully disclosed as outlined by the GRI Sustainability Reporting Standards		Partially disclosed and missing at least one required indicator		Not disclosed		Not considered material to our business at this time
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# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

#### Strategy policies and practices

Disclosure	Our response
2-22 ● <b>Statement on sustainable development strategy</b>	In our Annual Report on pages 8-11, our Chairman and Chief Executive comment on how our role in society and our ESG strategy support our ambition to be one of the best performing, most trusted and respected consumer products companies in the world.
2-23 ● <b>Policy commitments</b>	<p><b>Our policy commitments and approach</b></p> <p>Our <a href="#">Code of Business Conduct</a> sets out what we stand for as a business and how we demonstrate the highest standards of integrity and ethical behaviour. It is guided by our purpose and values. It provides clarity on how we and any contracted business partners representing our business, are expected to behave to build the trust and respect of everyone who interacts with us.</p> <p>Our Code is underpinned by a number of global policies, standards and guidelines covering specific areas of our work. We review these every year to make sure we take account of any changes in our external environment and update them accordingly through Executive Committee approval. They reflect our values and our commitment to doing business the right way – and can be found on our <a href="#">website</a>. Our Code and the majority of our global policies are translated into 19 languages, and are regularly communicated across the business through our Business Integrity programme.</p> <p>The Global Business Integrity team oversees the Global Policy Framework, which lays out the process of developing and revising policies, reviewing and approving them and making them available to everyone at Diageo. This might be through global mandatory training, for example.</p> <p>We take a precautionary approach to our <a href="#">Global Environment Policy</a>, which sets out our obligations and expectations for managing impact on and from, the environment. We describe this in how we are working to reduce emissions in the Pioneer grain-to-glass sustainability section of the Annual Report on pages 61-73.</p> <p><b>Policy commitment to respect human rights</b></p> <p>Our <a href="#">Global Human Rights Policy</a> covers a list of internationally recognised human rights and a list of specific at-risk groups that we give particular attention to.</p> <p>The authoritative intergovernmental instruments that we are committed to are referenced within our policies and standards. Our Global Human Rights Policy is informed by the UN Guiding Principles on Business and Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights to Work, the Children’s Rights and Business Principles, the UN Global LGBTI Standards of Conduct for Business, the UN Women’s Empowerment Principles and the UN Global Compact.</p> <p><b>Due diligence</b></p> <p>We review and refresh our Code at least every three years and our policies and standards annually. Where deemed necessary, we may update any of these documents throughout the fiscal year. Each Global Policy has assigned to a Global Subject Matter Expert (SME) who is responsible for refreshing the applicable policy or standard each year, prior to distribution. We further strengthen our approach through analysing our breach reporting mechanism, SpeakUp, which is available to both our employees and business partners. Our Risk Management standard ensures we have an effective and fit for purpose risk management framework in place. More details can be found in our Annual Report on pages 77-85.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time

# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

#### Strategy policies and practices

Disclosure	Our response
2-24  <b>Embedding policy commitments</b>	<p>Neither compliance nor conducting our business with integrity are negotiable – and our approach to risk and compliance helps us to encourage the right behaviours and attitudes in our people and our contracted business partners, to ensure responsible business conduct in everything we do.</p> <p>In our <a href="#">Code of Business Conduct</a> we set out which policies and standards are relevant for all our employees and allocate responsibility to specific groups for others: for example, employees who work with suppliers are responsible for implementing the commitments of our <a href="#">Partnering with Suppliers Standard</a>; ensuring those representing our business understand and are aligned to our ways of working. We further support our employees to embed our global policies in their work through an annual, risk-based training plan. This includes general awareness for all employees, as well as detailed training for functions managing specific business risks.</p> <p>Our Global Business Integrity team manages the integration of our commitments into organisational strategies, operational policies and procedures through our Global Policy Framework. This framework also sets out how we implement our commitments with and through our business relationships: for example, we expect our suppliers to adhere to and commit to our Partnering with Suppliers Standard, which sets out our minimum expectations on environmental, social and governance criteria.</p> <p>We undertake annual mandatory global training on our Code and key global policies. This includes an integrated Annual Certification of Compliance for all managers and their direct reports, and covers over 24,000 eligible employees of which approximately 23,600 have completed the training. Our Code is available in 19 languages ensuring that employees around the world can access the policy.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed








Not considered material to our business at this time

GRI Index *continued*

Universal standards

## GRI 2: General disclosures *continued*

Strategy policies and practices		
Disclosure	Our response	
<div>2-25</div> <div>  </div>	<b>Processes to remediate negative impacts</b>	<p>Our ambition to do business the right way means we strive to remediate any negative impacts we have caused or contributed to. We do this through our grievance mechanisms, which provide a framework for dealing with any adverse impacts that arise.</p> <p><b>Our environmental and social grievance mechanisms</b></p> <p>Our grievance mechanisms cover a wide range of social and environmental issues such as: impacts on society; human rights; health, safety and wellbeing; harassment and discrimination; and environmental damage and other environmental issues.</p> <p>Our key grievance mechanism is our third-party SpeakUp helpline and website, available in multiple languages. These can be accessed by employees and anyone in our value chain, including contractors, suppliers, customers and consumers.</p> <p>For employees, SpeakUp complements, rather than replaces, reporting issues directly to colleagues – line managers, the Legal team, the Human Resources (HR) team or Business Integrity managers. Grievances are investigated independently and where necessary, anonymised to protect those raising the issue.</p> <p>For suppliers, we advertise SpeakUp through our <a href="#">Partnering with Suppliers Standard</a>. They are also encouraged to raise concerns to their most senior Diageo contact, a Diageo lawyer or the market managing director or function head. We also expect our suppliers to apply these principles and processes to their own operations and workers as well as along their supply chains.</p> <p>Environmental grievances are addressed locally and also reviewed quarterly by the relevant functional Risk Management Committees for trends or hotspot areas of focus. Findings are escalated to the Global Governance team to develop mitigations as appropriate.</p> <p>During the reporting year, 10 grievances about environmental impacts were filed. All were addressed, with three being resolved through formal grievance mechanisms. One of these grievances was reported via SpeakUp this year, and was found to be substantiated. This was addressed through coaching and training, without the need for resolution through formal grievance mechanisms. We do not disclose further detail on how each individual grievance is resolved because this may compromise the anonymity of those involved.</p> <p><b>How we assess the effectiveness of our grievance mechanisms</b></p> <p>On social grievances, our Global Breach Management Committee meets quarterly to identify key trends and themes and determine whether any interventions or actions are required. We also engage with local judicial or non-judicial grievance mechanisms to address matters when needed. An independent assessment of our Breach Management Standard took place in 2022 to assess its compatibility with the EU Whistleblowing Directive. All relevant adjustments were made to the standard in 2023 and nothing further was required in fiscal 24.</p> <p>This year 35 social grievance-related allegations around health, safety and wellbeing were reported via SpeakUp, of which five were found to be substantiated.</p> <p>These were all internal matters and did not involve any external parties. All matters were reviewed via a final report sent to decision makers. Appropriate remedial activities were undertaken in response including, where necessary, disciplinary action as well as coaching, training and controls and policy reviews. Completion of remediation was tracked via case leaders to ensure completion and all cases are now closed.</p> <p>Regarding incidences of discrimination please refer to section 406-01.</p>


How we have met each disclosure	<div>  </div>	<div>  </div>	<div>  </div>	<div>  </div>
	Fully disclosed as outlined by the GRI Sustainability Reporting Standards	Partially disclosed and missing at least one required indicator	Not disclosed	Not considered material to our business at this time





# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

#### Strategy policies and practices

Disclosure	Our response
	<p>As well as routine tracking and review, we also review assessments through our Third-Party Risk Management programme which assesses supplier risk prior to onboarding. Within our human rights risk domain, we require suppliers to detail how grievances are reported to their management. We are also able to review grievance mechanism effectiveness within our supply chain through non-compliances from the Sedex Members Ethical Trade Audit (SMETA) supplier assessment systems. Our reviews have led us to work more closely with Sedex on SMETA activities and with suppliers to assess and strengthen compliance with labour standards.</p> <p>We are also members of Aim-Progress, the stakeholder initiative on responsible sourcing for Fast-Moving Consumer Goods companies and we use several tools provided through the Grievance Mechanism working group to support our review of grievance mechanism effectiveness. These include the Grievance Mechanism Maturity Framework and self-assessment tool.</p> <p>On environmental grievances, our Environment teams in each market review grievances to consider whether mitigation has been effective and whether grievances have been addressed. The effectiveness of this approach is monitored by:</p> <ul style="list-style-type: none"> <li>• Drawing on internal and/or independent external expertise and feedback.</li> <li>• Conducting meaningful consultation with potentially affected groups and other relevant stakeholders.</li> <li>• Reviewing internal and external audit schedules.</li> <li>• The effectiveness of this approach is managed by reviewing global trends in grievances and grievance mechanisms.</li> </ul>
2-26  <b>Mechanisms for seeking advice and raising concerns</b>	<p>Our confidential SpeakUp service is available for people to raise concerns about compliance with the law, our <a href="#">Code of Business Conduct</a>, any of our global policies or standards or any other compliance or ethics matter.</p> <p>Our SpeakUp whistleblowing phone line and web reporting tool can be accessed by all our employees and by those in our value chain, including contractors, suppliers, customers and consumers. Overall statistics and notable matters are reported quarterly to our Executive Committee and our Audit Committee.</p> <p>We do not tolerate reprisals against anyone who reports a concern or helps with an investigation in good faith. Anyone found to be involved in retaliation against an individual who has raised a concern will be subject to disciplinary action.</p> <p>More information is included in the Our principal risks and risk management section and the Governance section of the Annual Report on pages 77-85 and 87-151.</p>



How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Universal standards

### GRI 2: General disclosures *continued*

#### Strategy policies and practices

Disclosure	Our response
<div>2-27</div> <div>  </div> <div>Compliance with laws and regulations</div>	<div><b>Environmental compliance</b></div> <p>Our approach to water, energy, biodiversity, emissions, and effluents and waste is described in the Environment section of this ESG Reporting Index on pages 32-55 below. These form part of our overall approach to managing our environmental impact and complying with all local laws and regulations, or with our own standards – whichever are higher – at each site. These are set out in our <a href="#">Global Environment Policy</a> and our supporting framework of policies.</p> <p>The President, Global Supply and Procurement &amp; Chief Sustainability Officer is the owner of the Global Environment Policy, and regularly reviews environmental and compliance performance throughout the year. Additionally, our Global Governance function manages quarterly Supply Chain and Procurement Environmental Compliance reports, which include performance reviews and address risks.</p> <p>There were 55 incidents of non-compliance related to environmental regulations, licenses, and permit requirements this year. There were no incidents of non-compliance with environmental consents reported from last year.</p> <div><b>Socioeconomic compliance</b></div> <p>There were no charges to exceptional items in respect of non-compliance with social and economic laws and regulations this year. For more information on how we manage socioeconomic compliance, please see GRI 2-23 and 2-24.</p> <p><b>Omissions:</b> the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period.</p> <p><b>Reason:</b> not applicable.</p> <p><b>Explanation:</b> we do not report fines that the business does not deem to be material. Materiality is defined</p>
<div>2-28</div> <div>  </div> <div>Membership associations</div>	<p>We have helped establish many social aspects organisations (SAOs) – that is, industry-funded bodies that work with governments, the private sector and NGOs to reduce the harmful use of alcohol. Information on how we work with the International Alliance for Responsible Drinking and a list of our SAOs and trade associations that run responsible drinking initiatives can be found in the Alcohol Policy section of our <a href="#">website</a>.</p> <p>We are proud signatories of a number of initiatives, including UNGC/Science Based Targets initiative, UNGC’s Uniting Business and Governments to Recover Better, the Race To Zero, Race to Resilience, the UNGC Government Letter on SDGs in Recovery and RE100. A list of the climate goals and pledges Diageo supports can be found in Carbon <a href="#">Net Zero Strategy</a> on page 16.</p> <p>More information can be found on our <a href="#">website</a> under ESG.</p>

How we have met each disclosure	<div>  Fully disclosed as outlined by the GRI Sustainability Reporting Standards </div>	<div>  Partially disclosed and missing at least one required indicator </div>	<div>  Not disclosed </div>	<div>  Not considered material to our business at this time </div>
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GRI Index *continued*

Universal standards

GRI 2: General disclosures *continued*

Stakeholder engagement		
Disclosure	Our response	
<div>2-29</div> <div> <div></div> <div>Approach to stakeholder engagement</div> </div>	<p>We define our stakeholders as all those who affect, are affected by or could be affected by our business.</p> <p>We engage internal and external stakeholders, including employees, investors, commercial partners, governments, NGOs, local communities and consumers. More information on our stakeholders can be found in the Annual Report on pages 100-107.</p> <p>We actively engage stakeholders at local and global levels. At a local level, employees across our business engage their colleagues, local governments, customers, media and community groups on issues of immediate concern to them. At a global level, we engage investors, customers, suppliers and multinational organisations such as UN agencies and NGOs. Examples of how we engage with stakeholders can be found in the Stakeholder engagement section of our <a href="#">website</a>.</p>	
<div>2-30</div> <div> <div></div> <div>Collective bargaining agreements</div> </div>	<p>We have a strong commitment to transparent dialogue. In fiscal 24, 44% of our employees were covered by collective bargaining agreements.</p> <p>For employees not covered by collective bargaining agreements, working conditions and terms of employment are not influenced or determined by other collective bargaining agreements.</p>	

How we have met each disclosure	<div></div> <div>Fully disclosed as outlined by the GRI Sustainability Reporting Standards</div>	<div></div> <div>Partially disclosed and missing at least one required indicator</div>	<div></div> <div>Not disclosed</div>	<div></div> <div>Not considered material to our business at this time</div>
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# GRI Index *continued*

## Universal standards

### GRI 3: Material topics

#### Material topics and their boundaries

Disclosure		Our response
3-1	Process to determine material topics	<p>In 2019, we carried out a rigorous materiality assessment. As a starting point to this process, we identified actual and potential negative and positive impacts that our business activities and relationships have on the economy, environment and people. The assessment examined the external trends shaping our operating environment. It also assessed how we can most effectively align our work and the way we do business with the UN SDGs (Sustainable Development Goals).</p> <p>The assessment showed us the significance of our impacts in terms of severity, scale, scope and likelihood, and it informed how we prioritise the most significant impacts – which we have illustrated in our materiality matrix on page 3 of this ESG Reporting Index. The findings have guided how we have developed our ‘<i>Spirit of Progress</i>’ plan, our reporting priorities and our assurance process.</p> <p>We review materiality on an annual basis, considering stakeholder comments – including those arising from our internal subject-matter experts – Corporate Relations activity, financial analysis and external developments such as the UN SDGs, the Paris Climate Agreement, other external initiatives and events.</p> <p><b>Looking forward</b></p> <p>By 2026, we will be expected to report under the European Union’s Corporate Sustainability Reporting Directive (CSRD). We are undertaking the double materiality assessment, the results of which will be reported on in advance of required reporting in fiscal 26.</p>
3-2	List of material topics	<p>Our materiality assessment under GRI informed our ‘<i>Spirit of Progress</i>’ plan and helped us to define our reporting scope. Our analysis confirmed the importance of several key themes: promoting positive drinking by encouraging moderation and tackling the harmful use of alcohol; championing water stewardship and decarbonisation as part of pioneering sustainability from grain-to-glass; and championing inclusion and diversity, within our business, with our suppliers and partners and in the communities where we live, work, source and sell. Those risks considered most material from a financial and non-financial perspective are included in our Annual Report on pages 77-85. We continue to highlight climate-related risks within the Our principal risks and risk management section of our Annual Report: see page 77 for more information.</p> <p>The following GRI aspects are material to our supply sites: procurement practices, materials, energy, water and effluents, biodiversity, emissions, waste, supplier environmental assessment, environmental grievance mechanisms, occupational health and safety, supplier social and environmental assessment, diversity and equal opportunity and human rights assessment. The remaining additional aspects are material – except for indigenous rights, which did not come up as material through our stakeholder study. There have not been any significant changes to our list of material topics and topic boundaries since the previous reporting period. We took a value-chain approach to our materiality matrix, so the issues that we identified as material are also material to our suppliers and other business partners.</p>
3-3	Management of material topics	<p>To make this index easier to understand, we have described our management of material topics (GRI 3-3) alongside the relevant indicators.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed








Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Economic

#### Economic performance

Disclosure	Our response
3-3  <b>Our management approach to economic performance</b>	<p>Our relationships with suppliers, investors, lenders, governments, employees and local community stakeholders have direct economic and social impacts, which we measure, evaluate and manage.</p> <p>Our Annual Report explains how we manage financial performance and includes financial performance measures. Each market and function is responsible for monitoring and reporting economic performance against annual plans and targets. That allows us to report on overall performance against our strategy.</p> <p>The Board, the Executive Committee and management teams at market and function level review economic performance at each of their meetings, tracking performance measures and annual operating plans. Details of financial performance measures are included in the Annual Report.</p> <p>Where necessary, we develop or adapt our activities to improve performance against our targets or in response to external factors.</p>
201-01  <b>Direct economic value generated and distributed</b>	<p>For information, please see Diageo's Annual Report: page 161 for revenue, page 174 for operating costs, page 174 for employee salaries and benefits and page 165 for payment to providers of capital.</p> <p>This year we paid \$9.4 billion in taxes, including all cash tax paid by the company, excluding \$1.5 billion of VAT.</p> <p>Community investments were \$28.9 million.</p> <p><b>Omissions:</b> direct economic value by local market.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> we do not currently disaggregate direct economic value by local market.</p>
201-02  <b>Financial implications and other risks and opportunities due to climate change</b>	<p>Information can be found in the Annual Report on pages 61-67.</p>
201-03  <b>Defined benefit plan obligations and other retirement plans</b>	<p>For information, see page 189 of the Financial Statements in the Annual Report.</p> <p><b>Omissions:</b> the number of employees included in the schemes or the percentage of salary contributed by employer and employee.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> this information is not readily available, except in our larger markets such as the United Kingdom, Ireland and North America.</p>
201-04  <b>Financial assistance received from government</b>	<p>We are a publicly listed company and not part-owned by any government.</p> <p>Tax credits are included on page 177-178 and government grants on pages 187 in the Annual Report.</p> <p><b>Omissions:</b> information broken down by country.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> this information is not broken down by country.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Market presence

Disclosure	Our response
<p>3-3</p> <p>● <b>Our management approach to market presence</b></p>	<p>We operate as a market-based business and sell products in nearly 180 countries. Each of our markets is accountable for its own performance and for driving growth.</p> <p>As we develop our overall strategy, we review our market presence, as described in our Annual Report. This process considers issues such as the scale of our activity in markets, our presence in existing or potential product sectors and geographies, and the relative risks and opportunities involved. Our market presence is routinely reported to the Executive Committee and the Board.</p> <p>For more details, see the Business review section of the Annual Report on pages 32-44.</p>
<p>202-01</p> <p>○ <b>Ratios of standard entry level wage by gender compared to local minimum wage</b></p>	<p><b>Omissions:</b> ratios of standard entry-level wage by gender compared with local minimum wage.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> We comply with all local legislation in relation to minimum wages in all the countries we operate in. We don't currently collect data in relation to this indicator at a global level.</p>
<p>202-02</p> <p>● <b>Proportion of senior management hired from the local community</b></p>	<p>Diageo is committed to inclusion and diversity and the ongoing development of our people. We continue to enhance our positive market presence and deepen our understanding of local needs by appointing employees from the local community into senior management roles, while providing international experiences for our people to develop further.</p> <p>In fiscal 24, 69% of the senior management appointments were from the local community. We will continue to maintain a balance between local community hires and international appointments into senior management roles to support our positive market presence, talent development and diversity and inclusion.</p> <p><b>Definitions:</b> 'Senior management' refers to those in top leadership positions (L3+), excluding Executive Committee positions in Diageo.</p> <p>'The 'local community' refers to an employee who is a citizen, national, or holds residency rights to reside indefinitely.</p> <p>We consider all our locations significant when hiring from local communities.</p>

#### How we have met each disclosure

● Fully disclosed as outlined by the GRI Sustainability Reporting Standards	○ Partially disclosed and missing at least one required indicator	○ Not disclosed	✗ Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Indirect economic impacts

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to indirect economic impacts</div>	<p>As a global business operating in numerous locations, we have many indirect economic impacts on the communities we operate in.</p> <p>Our ‘<a href="#">Spirit of Progress</a>’ plan has been developed to address our most material issues, including how we support sustainable social and economic growth in those communities. Our business and hospitality skills training programmes, for example, aim to increase employability, improve livelihoods and support a thriving hospitality sector that works for all.</p> <p>We review indirect economic impacts as part of strategy development and risk management and we report them to the Executive Committee and the Board of Directors. For more information about our strategy and indirect economic impacts, see the <a href="#">Our growth ambition</a> and <a href="#">Our performance</a> sections of our Annual Report on pages 14-27.</p> <p>For more information about how we monitor and evaluate the impact of our programmes, see GRI 413-01 and the <a href="#">Reporting boundaries and methodologies</a> section on pages 94-116 of this ESG Reporting Index.</p>
<div>203-01</div> <div>●</div> <div>Infrastructure investments and services supported</div>	<p>Examples of significant infrastructure and services supported can be found in the ESG section of our <a href="#">website</a> and in the ‘<a href="#">Spirit of Progress</a>’ section of the Annual Report on pages 48-74.</p> <p>We do not differentiate between commercial and environmental investments. Infrastructure investments will always have a commercial rationale to them and as part of our strategic decision-making process we also consider the sustainability of our business operations.</p>

#### How we have met each disclosure


●	Fully disclosed as outlined by the GRI Sustainability Reporting Standards	◐	Partially disclosed and missing at least one required indicator	○	Not disclosed	⊗	Not considered material to our business at this time
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# GRI Index *continued*





## Topic standards

### Economic *continued*

#### Indirect economic impacts

Disclosure	Our response																																										
203-02  <b>Significant indirect economic impacts</b>	<p>There are a diverse array of indirect economic impacts associated with our business relationships and our community investment programmes. We developed our ‘<u>Spirit of Progress</u>’ plan knowing that the way we do business influences the distribution of economic impacts on specific groups.</p> <p>In fiscal 24, we invested \$28.9 million or 0.5% of operating profit in programmes to support the communities where we live, work, source and sell. This community investment data includes specific voluntary engagement with charitable organisations or activities that extend beyond our core business activities. It does not include any investment towards our programmes that drives direct commercial benefit for the company or is legally required.</p> <p><b>Community investment by focus area</b></p> <table><tr><th>Focus area</th><th>Investment (\$ million)</th><th>Percentage (%)</th></tr><tr><td>Positive drinking</td><td>9.7</td><td>34</td></tr><tr><td>Inclusion and diversity</td><td>10.4</td><td>36</td></tr><tr><td>Grain-to-glass sustainability</td><td>8.1</td><td>28</td></tr><tr><td>Local and brand-led</td><td>0.7</td><td>3</td></tr><tr><td><b>Total</b></td><td><b>28.9</b></td><td></td></tr></table> <p><b>Community investment by region</b></p> <table><tr><th>Region</th><th>Investment (\$ million)</th><th>Percentage (%)</th></tr><tr><td>North America</td><td>3.6</td><td>12</td></tr><tr><td>Europe</td><td>5.9</td><td>20</td></tr><tr><td>Asia Pacific</td><td>5.1</td><td>18</td></tr><tr><td>Latin America and Caribbean</td><td>7.0</td><td>24</td></tr><tr><td>Africa</td><td>4.5</td><td>16</td></tr><tr><td>Corporate</td><td>2.9</td><td>10</td></tr><tr><td><b>Total</b></td><td><b>28.9</b></td><td></td></tr></table> <p>For more information about the impact of our community investment, and how we contribute to local economic development, see the Champion inclusion and diversity and Pioneer grain-to-glass sustainability sections of our Annual Report on pages 59-72 and our <a href="#">website</a>.</p>	Focus area	Investment (\$ million)	Percentage (%)	Positive drinking	9.7	34	Inclusion and diversity	10.4	36	Grain-to-glass sustainability	8.1	28	Local and brand-led	0.7	3	<b>Total</b>	<b>28.9</b>		Region	Investment (\$ million)	Percentage (%)	North America	3.6	12	Europe	5.9	20	Asia Pacific	5.1	18	Latin America and Caribbean	7.0	24	Africa	4.5	16	Corporate	2.9	10	<b>Total</b>	<b>28.9</b>	
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#### How we have met each disclosure

 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Procurement practices

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to procurement practices</div>	<p>As a multinational company, Diageo is connected to a large and varied group of suppliers. We can therefore seek to influence supplier behaviour and create positive social and environmental change through our procurement practices – who we choose to partner with and how we partner with them. Due to the complexity of our supply chain, there are also risks related to our suppliers’ social and environmental impacts which we need to manage.</p> <p>We select our suppliers based on their ability to deliver services and materials effectively and in a timely fashion, as set out in our <a href="#">Partnering with Suppliers Standard</a>. We expect them to adopt clear commitments and minimum standards on ethical business, human rights and health and safety, as set out in our <a href="#">Code of Business Conduct</a>. We also expect suppliers to share the priorities within our ‘<a href="#">Spirit of Progress</a>’ plan.</p> <p>We evaluate suppliers against various risk processes, such as business continuity and financial risk. These include the risk of bribery and corruption, which we manage through our One Trust assessment, which considers operating, market and sector risks, and which incorporates feedback from our internal reviews and assessments.</p> <p>Procurement teams review each supplier’s ongoing performance against contract and service levels. We assess our suppliers’ adherence to specific requirements on issues such as labour and human rights.</p> <p>Our Internal Audit and Global Business Integrity teams audit our procurement practices. From these audits, we produce a report for functional management and relevant Executive Committee members, which includes remedial actions and recommendations.</p> <p>We work extensively with our suppliers to help them manage social and environmental risks and promote positive impact. We have used the CDP Supply Chain and Water Security programmes, through which we engage key suppliers on measuring and managing their carbon emissions and water-related impacts.</p> <p>Diageo has a role to play in supporting minority-owned and disadvantaged businesses. Our supplier diversity programme is intended to create opportunities for growth and innovation alongside the advancement of sustainable economic impact in the diverse communities where we source, make and sell. We continue our collaboration with advocacy organisations like WEConnect International, MSDUK, Disability:IN, and others, to integrate diverse-owned and disadvantaged businesses into our network. With an ambition to increase spend with diverse-owned and disadvantaged businesses each year to 2030, in fiscal 24, we spent \$883 million with diverse-owned and disadvantaged suppliers, an increase of 18% compared to fiscal 23. For more information see Reporting boundaries and methodologies on pages 94-116.</p> <p>During the year we launched an accelerator development programme focused on sustainability. The programme, delivered with our partners, provides environmental skills and practices to support diverse businesses’ resiliency in global value chains. 55% of the first cohort of graduates from the programme were from women-owned businesses.</p> <p>We also recognise that broader positive impact can be achieved by collaborating with our suppliers and partners. That’s why we have now expanded our supplier diversity focus to our Tier 2 suppliers globally. This expansion empowers our suppliers to accelerate inclusion and diversity in their own value chains.</p> <p>Alongside being recognised for our commitments to supplier diversity, we also celebrate the successes of our diverse suppliers, who contribute value to our bottom line, our consumers and our communities. In the year, we saw a business owned by women in Africa helping our brewers replace heavy oil fuels with biomass fuelled by non-conventional materials, enabling a reduction in our carbon footprint. We also saw a minority-owned business in Europe create a unique retail space which drove consumer enthusiasm for our brands beyond that which is normally experienced.</p>

How we have met each disclosure


- Fully disclosed as outlined by the GRI Sustainability Reporting Standards
- ◐ Partially disclosed and missing at least one required indicator
- Not disclosed
- ✗ Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Procurement practices

Disclosure	Our response
204-01  <b>Proportion of spending on local suppliers</b>	<p>We estimate that on average more than 92% of our raw materials volume is dedicated to 'in-country' suppliers for our sites of significant operation in the following locations: India, Ireland, Mexico, Türkiye, the United Kingdom and the United States. For our sites in Africa, on average more than 90% of agriculture raw material volume in our operations came from suppliers based in Africa during fiscal 24.</p> <p>We consider operations significant where they contribute towards 90% of Diageo's total expenditure on procured raw materials. A 'local' supplier is defined as one that operates within the same country as our operations, except in Africa, where 'local' refers to suppliers located within the same region.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed





Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Economic *continued*

#### Anti-corruption

Disclosure	Our response
3-3  <b>Our management approach to anti-corruption</b>	<p>Diageo does not tolerate any form of corruption and has implemented extensive policies and procedures to counter corruption risks. In addition to the principles of our <a href="#">Code of Business Conduct</a>, we have an internal Countering Corruption Global Policy. Its core principles are applied to all our operations and personnel. Routine training is undertaken throughout the business, as is specialised training for specific employee groups in higher-risk locations and functions. We drive adherence to the policy through our global and local management and within routine business operations – and we review this adherence during assessments carried out by internal assessors.</p> <p>Our Global Business Integrity team monitors compliance with our Code, including our internal anti-corruption principles. Our Global Audit and Risk team regularly audits our markets, which includes auditing their compliance procedures. The team specifies any required improvements, along with a mandatory completion date.</p> <p>The Global Business Integrity team checks that all necessary personnel have completed their Code training and reports results to the Executive Committee and the Audit Committee of the Board.</p> <p>More details can be found in the Doing business the right way section of our Annual Report on pages 53-54.</p>
205-01  <b>Operations assessed for risks related to corruption</b>	<p>Markets are expected to carry out a legal and compliance risk assessment each year, which includes a risk assessment for bribery and corruption and develop mitigation plans for their most significant risks.</p>

#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time




# GRI Index *continued*





## Topic standards

### Economic *continued*

#### Anti-corruption

Disclosure	Our response																						
<p>205-02 <b>Communication and training about anti-corruption policies and procedures</b></p> <p></p>	<p><b>Governance body</b></p> <p>The members of Diageo's Board of Directors and the Executive Committee are provided with a copy of our <a href="#">Code of Business Conduct</a> on appointment, which contains a section on anti-bribery. All members of the Board are aware of Diageo's anti-bribery policies and procedures through their roles in risk management and as part of the Audit Committee. Additionally, the Executive Committee is required to complete an annual Code eLearning, prior to completing an Annual Certification of Compliance (ACC), attesting to their compliance with the anti-corruption provisions of Diageo's Code.</p> <p><b>Employees</b></p> <p>Within 30 days of joining, all new Diageo group employees are required to complete training on Diageo's Code. The training covers Diageo's anti-corruption policies and procedures. All employees at manager level and above, and employees in certain non-manager roles, are required to complete an ACC. By completing the ACC, employees are confirming that they have read and understood the Code and our policy on anti-corruption.</p> <p>All employees are required to undergo re-training of the Code on an annual basis.</p> <p>Our compliance programme uses a risk-based approach to identify where we should focus our anti-corruption communication and training. This approach considers the external context, geographic and functional risks and the output of our own reviews, including input from SpeakUp data. An example of our anti-corruption procedures is our third-party supplier due diligence programme, Know Your Business Partner (KYBP), which was refreshed at the end of 2021, in line with our external risk landscape.</p> <p>The table below shows the percentage of employees who have completed their annual training on the Code for fiscal 24.</p> <table> <tr> <th>Region</th><th>Percentage of employees trained (%)</th></tr> <tr> <td>Africa</td><td>97</td></tr> <tr> <td>APAC</td><td>100</td></tr> <tr> <td>D&amp;T</td><td>100</td></tr> <tr> <td>Europe</td><td>99</td></tr> <tr> <td>Global Functions</td><td>97</td></tr> <tr> <td>India</td><td>99</td></tr> <tr> <td>Latin America</td><td>98</td></tr> <tr> <td>North America</td><td>99</td></tr> <tr> <td>Global Supply &amp; Procurement</td><td>93</td></tr> <tr> <td><b>Global overall</b></td><td><b>97</b></td></tr> </table>	Region	Percentage of employees trained (%)	Africa	97	APAC	100	D&T	100	Europe	99	Global Functions	97	India	99	Latin America	98	North America	99	Global Supply & Procurement	93	<b>Global overall</b>	<b>97</b>
Region	Percentage of employees trained (%)																						
Africa	97																						
APAC	100																						
D&T	100																						
Europe	99																						
Global Functions	97																						
India	99																						
Latin America	98																						
North America	99																						
Global Supply & Procurement	93																						
<b>Global overall</b>	<b>97</b>																						


#### How we have met each disclosure





-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
  Partially disclosed and missing at least one required indicator
  Not disclosed
  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Economic *continued*

Anti-corruption		
Disclosure	Our response	
	<p>The Global Business Integrity team also conducts training on Diageo’s specific anti-corruption compliance policy, which is cascaded throughout the markets and across the business units.</p> <p><b>Suppliers</b>  When we enter into a contract with suppliers, they receive our <a href="#">Partnering with Suppliers Standard</a>, which contains a section relating to adherence to laws and regulations, including bribery and corruption laws. The standard states that our suppliers must have a zero-tolerance approach to bribery and corruption in any form and that we expect our suppliers to adhere to all applicable laws.</p>	
205-03  <b>Confirmed incidents of corruption and actions taken</b>	Diageo has a zero-tolerance approach to bribery and corruption. Allegations of corruption are investigated and we disclose details of such matters to the extent that it is required as part of our contingent liability disclosure in the Annual Report. For the avoidance of doubt, this does not include details of all investigations or penalties (if relevant) that may occur.	



How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Anti-competitive behaviour

Disclosure	Our response
<div>3-3</div> <div>  </div> <div> <b>Our management approach to anti-competitive behaviour</b> </div>	<p>We have an internal Competition and Anti-trust Global Policy, which is included in our <a href="#">Code of Business Conduct</a> and in our Code training programme. We monitor adherence by reviewing emerging issues and outcomes from SpeakUp and by routinely assessing business functions through our internal reviews.</p> <p>Our Global Business Integrity team monitors compliance with our Code, which includes our internal competition and anti-trust principles.</p> <p>Our Procurement teams are routinely trained in anti-trust compliance and a set of guidelines has been created to provide specific anti-trust guidance on sustainability conversations involving competitors.</p> <p>For more information on how we evaluate our approach to compliance issues, including anti-competitive behaviour, see GRI 3-3 Anti-corruption in this ESG Reporting Index.</p> <p>More details can be found in the Annual Report in note 19 on page 210.</p>
<div>206-01</div> <div>  </div> <div> <b>Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices</b> </div>	<p>Each of our markets is required to carry out an annual legal compliance risk assessment, considering anti-competitive behaviour, anti-trust and monopoly practices and to develop mitigation plans for their most significant risks.</p> <p><b>Omissions:</b> any non-public incidents are not reported.</p> <p><b>Reason:</b> confidentiality constraints.</p> <p><b>Explanation:</b> we disclose details of such matters to the extent that it is required as part of our contingent liability disclosure in our Annual Report (note 19 on page 210).</p>






How we have met each disclosure	<div>  </div> <div>           Fully disclosed as outlined by the GRI Sustainability Reporting Standards         </div>	<div>  </div> <div>           Partially disclosed and missing at least one required indicator         </div>	<div>  </div> <div>           Not disclosed         </div>	<div>  </div> <div>           Not considered material to our business at this time         </div>
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# GRI Index *continued*

## Topic standards

### Economic *continued*

#### Tax

Disclosure	Our response
3-3  <b>Our management approach to tax</b>	<p>We pay tax in accordance with all relevant laws and regulations in the countries where we do business.</p> <p>Our approach to tax seeks to enable and support our ambition and business strategy, as well as balance the various interests of our stakeholders, including investors, governments, our people, customers, consumers, suppliers and the communities in which we operate.</p> <p>Our approach to tax, including our commitments, core principles and governance mechanisms, is described in detail in our global <a href="#">Tax Policy</a>.</p> <p>The Board of Directors approves our Tax Policy and tax strategy, and monitors compliance each year through the Audit Committee – and, as appropriate, on an ad hoc basis. It delegates the authority to execute against this policy framework to the Finance Committee.</p> <p>The Finance Committee, made up of senior management with relevant expertise (including the Chief Executive and the Chief Financial Officer), is the supervisory body for all group tax activities. This Committee reviews relevant developments on issues covered by our policy three times a year, and as appropriate, on an ad hoc basis.</p> <p>For more information about our tax governance and how we evaluate our approach, see page 5 of our Tax Policy.</p>
207-01  <b>Approach to tax</b>	<p>Information about our tax strategy, our approach to regulatory compliance and how our approach to tax links to our business strategy can be found in our <a href="#">Tax Policy</a> on pages 3-5.</p>
207-02  <b>Tax governance, control, and risk management</b>	<p>Information about our tax governance, risk management and compliance can be found in our <a href="#">Tax Policy</a> on pages 3-5. A description of the mechanisms for reporting concerns about unethical or unlawful behaviour and our integrity in relation to tax can be found on page 5 of the policy too, as well as in our <a href="#">Code of Business Conduct</a> and within GRI 2-26 of this ESG Reporting Index.</p> <p>A description of our assurance process can be found in GRI 2-5 of this ESG Reporting Index.</p>
207-03  <b>Stakeholder engagement and management of concerns related to tax</b>	<p>A description of our approach to engaging with tax authorities and our public policy advocacy on tax can be found in our <a href="#">Tax Policy</a>. Our approach to tax seeks to enable and support our ambition and business strategy, as well as balance the various interests of our stakeholders.</p>
207-04  <b>Country-by-country reporting</b>	<p><b>Omissions:</b> country-by-country reporting.</p> <p><b>Reason:</b> not applicable.</p> <p><b>Explanation:</b> a breakdown of corporate tax information by jurisdiction is not included. In line with OECD guidelines, we submit annually a country-by-country report for the group to the UK tax authorities. The UK tax authorities share our information with other jurisdictions' tax authorities, where these authorities have agreed to the OECD's guidelines.</p> <p>We are engaging constructively to support measures to put the taxation of international companies on a clear, fair and consistent basis.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Environmental

#### Materials

Disclosure	Our response
3-3 <div>  </div>	<p><b>Our management approach to materials</b></p> <p>The materials we use are largely categorised as agricultural raw materials and packaging. The production, use and disposal of these materials contribute to greenhouse gas emissions, water consumption and other environmental impacts, including waste creation. Most of these impacts occur within our supply chain.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information on our management approach to materials, see the Become sustainable by design and Responsible sourcing pages of our website.</li> <li>• <b>Our reports:</b> For information on our targets relating to packaging and raw materials, see the Pioneer grain-to-glass sustainability section of our Annual Report on pages 71-72. For more information about how we measure and report on our targets, see the Reporting boundaries and methodologies section of this ESG Reporting Index, on pages 94-116.</li> <li>• <b>Our policies and standards:</b> For information on our strategies on packaging and agricultural raw materials, see our Reinventing Packaging Policy and Sustainable Agriculture Guidelines.</li> </ul> <p>Our Supply and Procurement teams assess the impacts of sourcing materials, review supplier management processes and collect data on all materials purchased. This data is used to evaluate our progress against set targets.</p> <p><b>Packaging</b></p> <p>As part of our ‘Spirit of Progress’ ambitions to reduce our environmental impact, we prioritise reducing packaging weight, increasing recycled content and removing secondary and single use packaging. We also continue to expand circular solutions where possible.</p> <p>Access to quality post-consumer cullet and recycled PET continues to present a significant challenge in achieving our targets. We are working across sectors as well as with local authorities and trade bodies, to improve and strengthen end of life recycling infrastructure in key markets, to increase the return of packaging to our suppliers and to improve recycling rates and circularity.</p> <p><b>Agricultural raw materials</b></p> <p>Our vision, outlined in our Sustainable Agriculture Guidelines, aims to make our agricultural supply chains economically, socially and environmentally sustainable and resilient. We are collaborating with our suppliers and partners to improve farm management practices across our supply chain and promote regenerative agriculture practices. Last year, in partnership with Metabolic, we conducted a nature impact assessment across our priority raw materials to deepen our understanding across each sourcing context. We used the results of this assessment to inform our roadmap and coalition-building efforts in a localised way. For example, in Mexico, where we currently source agave, we launched a new regenerative agriculture programme, actively engaging with agave suppliers.</p> <p>We work with industry groups on regenerative agriculture frameworks and to develop protocols on the measurement, reporting and verification of the impact of our programmes. As members of the One Planet for Business Biodiversity coalition, we engage in regional landscape strategies and outcome-based approaches. Our efforts include improving traceability of raw materials, tracking materials covered by sustainability standards and certifications, committing to sourcing local raw materials and supporting smallholder farmers with skills, training and sustainable farming techniques.</p> <p>Our performance in meeting our ‘Spirit of Progress’ targets is reported internally every quarter and reviewed at market, regional and global level by stakeholders throughout the business, including our Executive Committee and the 2030 Grain-to-Glass Strategic Business Review team.</p>

How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Environmental *continued*


#### Materials

Disclosure

Our response

301-01

Materials used by weight or volume



In fiscal 24, we used approximately 1.6 million tonnes of agricultural raw materials such as barley, wheat and maize, and approximately 1.4 million tonnes of packaging.

**Materials used by weight**  
(Total - 3.5 million tonnes)

Materials used	Weight (tonnes)	Percentage (%)
Non-renewable material used	1,363,955	39.0
Renewable material used	2,174,564	61.0

**Global raw materials<sup>1</sup> by weight**  
(Total - 1.6 million tonnes)

Raw material <sup>2</sup>	Weight (tonnes)	Percentage (%)
Barley <sup>3</sup>	524,431	32.7
Agave	173,251	10.8
Maize	156,754	9.8
Molasses	150,654	9.4
Wheat	211,852	13.2
Grapes & raisins	114,505	7.1
Sugar	72,234	4.5
Sorghum	97,653	6.1
Broken rice	37,296	2.3
Rye	26,519	1.7
Dairy	19,150	1.2
Others	18,928	1.2

1. Figure breakdown represents raw materials we buy directly, and excludes raw materials used to make the spirits we purchase.  
2. Excludes processed chemicals.  
3. Includes malted barley.





**Global packaging materials<sup>1</sup> by weight**  
(Total - 1.4 million tonnes)

Packaging material	Weight (tonnes)	Percentage (%)
Glass	1,125,885	82.7
Corrugate	56,900	4.2
Cartons	62,469	4.6
Closures and crowns	27,652	2.0
PET	22,072	1.6
Cans	27,356	2.0
Other (beverage cartons, labels, sleeves, bags and sachets)	38,855	2.9

1. Excludes promotional materials.

**Omission:** complete information on purchased semi-manufactured materials by weight  
**Reason for omission:** information not complete/available  
**Explanation:** Due the limited data availability we do not provide the complete list on total weight of materials that are used to produce and package our products during the period, in particular, our purchase of grain neutral spirit (GNS)

#### How we have met each disclosure



-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
  Partially disclosed and missing at least one required indicator
  Not disclosed
  Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Materials

Disclosure		Our response																																																
301-02	 <b>Recycled input materials used</b>	<p>In fiscal 24, 42% of the materials used in our packaging were recycled input materials. Refer to the Annual Report for further discussion.</p> <p>In fiscal 20, we also set an ambition to reach 40% recycled content in our plastic bottles by 2025. Our recycled content in plastic bottles has increased from 7% (fiscal 23) to 22% (fiscal 24) against our 2025 ambition. We initially set our ambition at 40%; and based on latest procurement projections, we have adjusted our ambition for fiscal 25 target to 35%. Whilst we have made significant progress in North America and Europe, the anticipated changes planned for India were delayed by a change in legislation that impacted access to quality, food grade, recycled plastic. This created a risk to the delivery of the fiscal target. We are working collaboratively, both internally and externally, to move to recycled plastic inclusion across our largest portfolios but, in some markets, this has been slower than anticipated.</p> <p>While we have reduced our near-term target, we are also committing to increase the recycled plastic in our plastic packaging each year to 2030.</p>																																																
301-03	 <b>Reclaimed products and their packaging materials</b>	<p><b>Recovery rates and recycling rates for packaging categories<sup>1</sup></b></p> <table><tr><th>Market</th><th>Recovery rate %</th><th>Recycling rate %</th></tr><tr><td>Australia</td><td>50.0</td><td>56.0</td></tr><tr><td>Brazil</td><td>36.0</td><td>No published data</td></tr><tr><td>Germany</td><td>80.0</td><td>75.0</td></tr><tr><td>Great Britain</td><td>68.0</td><td>63.0</td></tr><tr><td>Greece</td><td>60.0</td><td>60.0</td></tr><tr><td>Italy</td><td>65.0</td><td>70.0</td></tr><tr><td>Kenya</td><td>No published data</td><td>No published data</td></tr><tr><td>Nigeria</td><td>20.0</td><td>No published data</td></tr><tr><td>North America</td><td>61.0</td><td>54.0</td></tr><tr><td>Republic of Ireland</td><td>58.0</td><td>33.0</td></tr><tr><td>Singapore</td><td>No published data</td><td>No published data</td></tr><tr><td>South Africa</td><td>57.0</td><td>10.0</td></tr><tr><td>South Korea</td><td>No published data</td><td>59.5</td></tr><tr><td>Spain</td><td>70.0</td><td>72.0</td></tr><tr><td>Venezuela</td><td>No published data</td><td>No published data</td></tr></table> <p>1. Primary packaging categories include glass, aluminium, paper and board.</p> <p><b>Omissions:</b> percentage of Diageo reclaimed products and their packaging materials for each product category.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> data source is market recovery rates. This is industry standard as materials are reclaimed via public infrastructure.</p> <p>In fiscal 24, 98% of our packaging is recyclable (or reusable/compostable), against our target of 100% by 2030. For the recyclability of our plastic packaging, we continue to monitor our performance against this ambition. However, given progress made to date, we are refocusing our efforts on ensuring 100% of our packaging, including plastic, is recyclable by 2030.</p>	Market	Recovery rate %	Recycling rate %	Australia	50.0	56.0	Brazil	36.0	No published data	Germany	80.0	75.0	Great Britain	68.0	63.0	Greece	60.0	60.0	Italy	65.0	70.0	Kenya	No published data	No published data	Nigeria	20.0	No published data	North America	61.0	54.0	Republic of Ireland	58.0	33.0	Singapore	No published data	No published data	South Africa	57.0	10.0	South Korea	No published data	59.5	Spain	70.0	72.0	Venezuela	No published data	No published data
Market	Recovery rate %	Recycling rate %																																																
Australia	50.0	56.0																																																
Brazil	36.0	No published data																																																
Germany	80.0	75.0																																																
Great Britain	68.0	63.0																																																
Greece	60.0	60.0																																																
Italy	65.0	70.0																																																
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Spain	70.0	72.0																																																
Venezuela	No published data	No published data																																																

#### How we have met each disclosure


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# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Energy

Disclosure	Our response
3-3  <b>Our management approach to energy</b>	<p>Climate change is presenting increasingly severe physical impacts worldwide. Driven predominantly by the combustion of fossil fuels to generate energy, efforts to curb greenhouse gas emissions through regulatory and policy changes raise the price of non-renewable energy in order to drive lower consumption and a move to a low-carbon world. Our ‘Spirit of Progress’ plan includes several ambitions that aim to cut our carbon emissions, including our ambition for 100% renewable energy use across our direct operations by 2030.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information on our approach to energy, as part of our ‘Spirit of Progress’ plan, please see the Accelerate to a low-carbon world page of our website.</li> <li>• <b>Our reports:</b> See the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how we measure and report on our energy-related targets.</li> <li>• <b>Our policies and standards:</b> See our <a href="#">Net Zero Carbon Strategy</a> and our <a href="#">Global Environment Policy</a> for information on our strategy for energy and emissions.</li> </ul> <p>Our approach to energy is based on four main activities:</p> <ol style="list-style-type: none"> <li>1. Reducing energy consumption and increasing our energy efficiency</li> <li>2. Recovering and reusing energy</li> <li>3. Converting energy sources to renewables – both electricity and fuel/heat</li> <li>4. Minimising energy use across our supply chain.</li> </ol> <p>We are investing in renewable energy solutions across our direct operations (e.g. on-site solar PV, biomass combustion plants), while also identifying ways to optimise our energy use (e.g. heat recovery and reuse in our breweries and distilleries). Reducing our reliance on fossil fuels and making our operations more efficient are the most impactful levers to decarbonise our sites and operate in a more resource-efficient way. We are working towards our 2030 ambition of 100% renewable energy use across our direct operations, through our continued efforts to generate and source renewable electricity, alongside our direct and indirect fuel switching activities to enable renewable fuel and heat.</p> <p>In addition to our ‘Spirit of Progress’ renewable ambition, we have set an additional ambition specific to electricity usage with RE100. Our near-term ambition is to source 50% of our electricity from renewable sources by 2025 and 100% of our electricity from renewable sources by 2030.</p>

How we have met each disclosure

- |   |   |   |   |   |               |   |  |
|---|---|---|---|---|---------------|---|--|
|  | Fully disclosed as outlined by the GRI Sustainability Reporting Standards |  | Partially disclosed and missing at least one required indicator |  | Not disclosed |  | Not considered material to our business at this time |
|---|---|---|---|---|---------------|---|--|

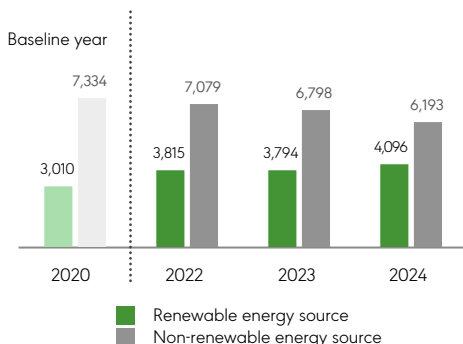


# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Energy

Disclosure		Our response															
302-01	Energy consumption within the organisation	<p>We report three years of renewable and non-renewable direct energy consumption, with our baseline year being 2020. This includes both energy generated and used on site and energy supplied to our facilities.</p> <p><b>Renewable and non-renewable direct energy consumption (TJ)<sup>1,2,3</sup></b></p> <div><table><thead><tr><th>Year</th><th>Renewable energy source (TJ)</th><th>Non-renewable energy source (TJ)</th></tr></thead><tbody><tr><td>2020 (Baseline year)</td><td>3,010</td><td>7,334</td></tr><tr><td>2022</td><td>3,815</td><td>7,079</td></tr><tr><td>2023</td><td>3,794</td><td>6,798</td></tr><tr><td>2024</td><td>4,096</td><td>6,193</td></tr></tbody></table><p>■ Renewable energy source ■ Non-renewable energy source</p></div> <div><ol style="list-style-type: none"><li>Direct energy consumption refers to energy sources that we own or control and generate Scope 1 emissions.</li><li>Direct renewable energy sources are comprised of biomass, biogas, biofuel and renewable gas through grid. Direct non-renewable energy sources are comprised of natural gas, LPG, gas oil and other liquid fuels.</li><li>2020 baseline data, and data for the periods ended 30 June 2022 and 30 June 2023, have been restated.</li></ol><p>Δ Fiscal 24 total direct energy consumption, renewable and non-renewable 10,289 TJ, is within PricewaterhouseCoopers LLP's (PwC's) independent limited assurance scope - see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.</p></div> <p>Indirect (grid electricity) 2,155 TJ accounted for 17.3% of total energy consumption 12,453 TJ in fiscal 24. Our total renewable energy use as a percentage of total energy consumption was 50.3% in fiscal 24, a 5.7% increase on fiscal 23. The improvement in renewable energy performance has been driven by increased biomass, biofuel and biogas use primarily across Africa, tequila and scotch markets. Renewable electricity use as a percentage of total electricity consumed was 93.7% in fiscal 24, a 7.0% increase on fiscal 23 largely driven by additional renewable electricity use in North America. We are on track to meet our 2025 RE100 interim target commitment.</p> <p><b>Omissions:</b> breakdown of energy consumption (or energy sold) by heating, cooling and steam.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> the breakdown of energy consumption or energy sold by heating, cooling and steam is not included here as this level of detail is unavailable given the inherent complexity of heat recovery systems. Sold electricity is not subtracted from energy or emissions for consistency, as directed by the GHG Protocol.</p>	Year	Renewable energy source (TJ)	Non-renewable energy source (TJ)	2020 (Baseline year)	3,010	7,334	2022	3,815	7,079	2023	3,794	6,798	2024	4,096	6,193
Year	Renewable energy source (TJ)	Non-renewable energy source (TJ)															
2020 (Baseline year)	3,010	7,334															
2022	3,815	7,079															
2023	3,794	6,798															
2024	4,096	6,193															
302-02	Energy consumption outside of the organisation	<p>Purchased goods and services, capital goods, transport and distribution of our brands by third-party logistics providers and the use of chilling and refrigeration equipment by our retail customers to store and display products are among the most significant areas of energy consumption outside our direct use. This year, total energy consumption outside the organisation is determined to be 30,471,037 gigajoules (GJ). Packaging materials account for 14.9 million GJ, raw materials for 6.9 million GJ, transport and distribution for 9,174 GJ, and chilling and refrigeration equipment for 216,656 GJ.</p>															


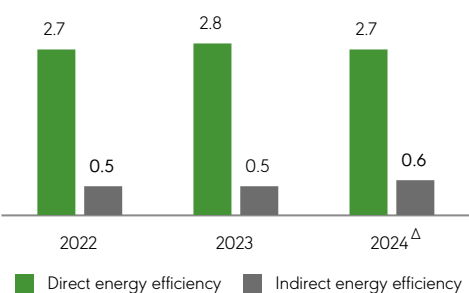


How we have met each disclosure					
	<div></div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div></div> Partially disclosed and missing at least one required indicator	<div></div> Not disclosed	<div></div> Not considered material to our business at this time	

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Energy

Disclosure	Our response
302-03 <b>Energy intensity</b> 	<p>Here we report direct and indirect energy efficiency for the past three years.</p> <p><b>Direct and indirect energy efficiency (MJ/litre packaged)<sup>1,2,3,4</sup></b></p>  <p>1. Direct and indirect energy sources refer to those that generate Scope 1 (direct) and Scope 2 (indirect) emissions.            2. Data for the periods ended 30 June 2022 and 30 June 2023 have been restated.            3. Energy included was used for fuel (direct), electricity, heating, cooling and steam (indirect).            4. For fiscal 24, the total volume packaged used for the denominator in intensity indicators is 3,742,841,969 litres.            Δ Fiscal 24 total direct and indirect energy efficiency 3.3 MJ/litre packaged, direct and indirect energy efficiency (MJ/litre packaged) is within PricewaterhouseCoopers LLP's (PwC's) independent limited assurance scope - see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.</p>
302-04 <b>Reduction of energy consumption</b> 	<p>This year, energy consumption from fuel, electricity, heating, cooling and steam decreased by 1.3% compared to fiscal 23. Direct energy efficiency gains in East Africa and India coupled with lower distilled volumes in tequila and packaged and brewed volumes in Nigeria are the main drivers for lower energy consumption. We have ongoing energy efficiency initiatives designed to decouple and minimise the impact of production volume increases from energy consumption.</p> <p>Reporting boundaries and methodologies for energy consumption can be found on pages 94-116 of this ESG Reporting Index.</p>
302-05 <b>Reductions in energy requirements of products and services</b> 	<p>Energy requirements of products and services are not deemed relevant, given that carbon emissions from this energy use do not meet the relevancy criteria stipulated by the WRI Scope 3 Reporting Standard. Specifically, these emissions do not contribute significantly to our overall Scope 3 footprint, nor do they contribute to our business-wide risk exposure.</p>

#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

GRI Index *continued*

Topic standards

Environmental *continued*

Water and effluents




Disclosure	Our response
<div>3-3</div> <div> <div></div> <div>Our management approach to water and effluents</div> </div>	<p>Water is an essential ingredient in all our brands and a precious shared resource that is under increasing pressure in many parts of the world. A lack of access to clean water can affect the health of communities, their livelihoods and their ability to grow crops.</p> <p>Many of our operations are water intensive and many of our suppliers – particularly of agricultural commodities – depend upon sufficient water.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information on our management approach to water, see the Preserve water for life pages of our website.</li> <li>• <b>Our reports:</b> For information about the actual and potential impacts of our business operations on water and effluents on the economy, environment and society and information on our progress against our water-related targets see the Pioneer grain-to-glass sustainability section of our Annual Report on pages 67-68. For information on how we measure and report on our water-related targets, see Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</li> <li>• <b>Our policies and standards:</b> For information about our strategy and management approach to water and effluents, see our Preserve water for life strategy and our <a href="#">Global Environment Policy</a>.</li> </ul> <p>As part of our ‘Spirit of Progress’ plan, our Preserve water for life strategy defines our strategic approach to water stewardship. This strategy is made up of four key pillars:</p> <ol style="list-style-type: none"> <li>1. Water in our operations</li> <li>2. Water in our supply chains</li> <li>3. Water in our communities</li> <li>4. Water advocacy</li> </ol> <p>As part of our Global Environment Policy, we strive to:</p> <ul style="list-style-type: none"> <li>• Comply with regulations on water use and discharge, or follow Diageo standards where no regulations exist.</li> <li>• Use water quality indicators to monitor our performance.</li> <li>• Implement locally appropriate solutions for wastewater management, including water recycling when feasible.</li> </ul> <p>An important part of our approach is to provide access to clean water, sanitation and hygiene (WASH) in water-stressed communities near our sites and in water-stressed areas that supply our raw materials. From fiscal 24, we have maintained our commitment investing in 23 WASH projects in nine countries and bringing safe water and sanitation to 128,000 people. We continued to make our WASH programmes more sustainable in the face of climate impacts and more inclusive of women and other underrepresented groups. For more information about this, see the section on Champion inclusion and diversity in the Annual Report on pages 59-60.</p> <p>To better measure the effectiveness of our WASH programmes, this year we partnered with WASH4WORK, a multi-stakeholder initiative hosted by the United Nations Global Compact’s CEO Water Mandate, to create a standardised accounting framework for WASH. The framework, piloted in three countries, proposes to strengthen the business case for WASH investments by measuring both the environmental and social benefits of WASH. This new framework helps us better understand and communicate the value of our investments in WASH initiatives.</p>

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Water and effluents

Disclosure		Our response																																										
303-01	 <b>Interactions with water as a shared resource</b>	<p>We are a beverage company; water is an essential ingredient for all of our brands and is used throughout our value chain. Water is needed to grow our raw materials and manufacture our products.</p> <p>We carry out a detailed, data-driven assessment of our impacts and dependencies on water throughout our supply chain. We assess the water used in our products together with water used to grow our raw materials and conduct source-vulnerability assessments in selected watersheds.</p> <p>We undertake regular water assessments for brands and with suppliers. We conduct our own site water risk assessments every two years; we have a range of approaches to support these assessments, including lifecycle analysis, environmental footprinting, the WRI Aqueduct tool and our own internal risk assessment process.</p> <p>For more information about how we address water-related impacts, our water-related targets to be met by 2030 and how we work with our stakeholders – including suppliers, consumers, local communities, governments and regulatory groups – see GRI 3-3 on this page.</p>																																										
303-02	 <b>Management of water discharge-related impacts</b>	<p>We aim to return all wastewater from our operations safely to the environment. Our internal standards set rigorous criteria for wastewater discharge to ensure we meet or exceed local and national regulations. We strive to maximise circularity wherever possible. The criteria for wastewater discharge include temperature, pH, total suspended solids, nitrates, phosphates and chemical oxygen demand and/or biological oxygen demand (BOD) – key parameters in determining the pollution potential and oxidisable organic matter present in the discharged water. We apply our global wastewater standard across all sites, including locations where local discharge parameters do not exist or are in development.</p> <p><b>Omission:</b> the profile of the receiving waterbody.</p> <p><b>Reason:</b> we are not disclosing every local/internal assessment we take on operational sites, since it can vary based on different parameters.</p> <p><b>Explanation:</b> mandatory regulatory requirements are fulfilled in every operational site regarding the profile of the receiving waterbody.</p>																																										
303-03	 <b>Water withdrawal</b>	<table><tr><th></th><th>All sites (ML)</th><th>Sites in water stressed areas (ML)</th></tr><tr><td><b>Water withdrawal by source</b></td><td></td><td></td></tr><tr><td>Surface water</td><td>1,615<sup>Δ</sup></td><td>791</td></tr><tr><td>– Freshwater<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td>– Other water<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td>Ground water</td><td>5,124<sup>Δ</sup></td><td>1,346</td></tr><tr><td>– Freshwater<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td>– Other water<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td>Seawater</td><td>0</td><td>0</td></tr><tr><td>Produced water</td><td>0</td><td>0</td></tr><tr><td>Mains water</td><td>8,690<sup>Δ</sup></td><td>3,022</td></tr><tr><td>– Freshwater<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td>– Other water<sup>1</sup></td><td>0</td><td>0</td></tr><tr><td><b>Total water withdrawal</b></td><td><b>15,429<sup>Δ</sup></b></td><td><b>5,159</b></td></tr></table> <p><sup>Δ</sup> Within PricewaterhouseCoopers LLP’s (PwC’s) independent limited assurance scope – see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.</p> <p>1. Water withdrawals are typically further treated at site, to ensure suitability for processing. We do not further disaggregate between freshwater and other water as a result.</p>		All sites (ML)	Sites in water stressed areas (ML)	<b>Water withdrawal by source</b>			Surface water	1,615 <sup>Δ</sup>	791	– Freshwater <sup>1</sup>	0	0	– Other water <sup>1</sup>	0	0	Ground water	5,124 <sup>Δ</sup>	1,346	– Freshwater <sup>1</sup>	0	0	– Other water <sup>1</sup>	0	0	Seawater	0	0	Produced water	0	0	Mains water	8,690 <sup>Δ</sup>	3,022	– Freshwater <sup>1</sup>	0	0	– Other water <sup>1</sup>	0	0	<b>Total water withdrawal</b>	<b>15,429<sup>Δ</sup></b>	<b>5,159</b>
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How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Water and effluents

Disclosure	Our response		
303-04 Water discharge			
		All sites (ML)	Sites in water stressed areas (ML)
	Water discharge		
		Surface water	1,245
		Ground water	289
		Seawater	2,970
		Third-party water (total)	5,525
		Third-party water sent for use to other organisations	0
	Total water discharge	10,029	2,229
	Water discharge by freshwater and other water		
		Fresh water	0
		Other water	0
	Please refer to the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how data has been compiled.		
	In fiscal 24, total effluent volume was 10,029 km <sup>3</sup> and total BOD was 31,568 tonnes, of which 31,364 <sup>Δ</sup> tonnes were under our direct control. This represents a 12.2% decrease in wastewater polluting power (BOD), total under direct control (tonnes) from the prior year. We report on wastewater polluting power by region and by year, as illustrated below.		
	The immediate receiving medium after leaving Diageo site		
		As a percentage of total Diageo effluent volume %	Percentage of the final BOD to the environment %
	Lake	3	0
	Third-party municipal	55	1
	Land	3	0
	River	10	0
	Sea	29	99
	Wetland	0	0
	Total	100	100
	Wastewater polluting power by region, by year (BOD/tonnes)		
		2022	2023
	North America	59	176
	Europe	28,470	35,661
	Asia Pacific	1	19
	Latin America and Caribbean	0	0
	Africa	108	48
	Total	28,638	35,905
	Total under direct control	28,426	35,742
			31,364 <sup>Δ</sup>
	Δ Within PricewaterhouseCoopers LLP's (PwC's) independent limited assurance scope – see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.		

#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
  Partially disclosed and missing at least one required indicator
  Not disclosed
  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Water and effluents

Disclosure		Our response																											
303-04	Water discharge continued	<p><b>Wastewater treatment by method</b></p> <p>In fiscal 24, wastewater was treated at our operational sites, using one or more of the following methods: aerobic treatment, anaerobic treatment, pH balance, filtration, reverse osmosis, settling area and stabilisation ponds. Some 55% of wastewater volume was sent to off-site treatment facilities. This represents 1% of final BOD to the environment.</p> <table><tr><th>Treatment method</th><th>Sites using treatment method (%)</th><th>Volume (m³) of effluent by treatment method</th></tr><tr><td>Aerobic treatment</td><td>19</td><td>1,921,634</td></tr><tr><td>Anaerobic treatment</td><td>38</td><td>3,859,757</td></tr><tr><td>pH balance</td><td>62</td><td>6,229,685</td></tr><tr><td>Filtration</td><td>10</td><td>1,035,191</td></tr><tr><td>Reverse osmosis</td><td>7</td><td>735,401</td></tr><tr><td>Settling area</td><td>5</td><td>498,878</td></tr><tr><td>Stabilisation ponds</td><td>2</td><td>236,383</td></tr><tr><td>Other</td><td>24</td><td>2,406,911</td></tr></table> <p>There were 193 spills or incidents during the reporting year, totalling approximately 11,362.55 m³ of spilled material. We have established a stringent baseline for significant spills, reflecting our commitment to minimising environmental impact and ensuring sustainable management practices.</p> <p>According to our definitions, a significant spill or release occurs when a substance that can be solid, gaseous or liquid leaks from its container or containment.</p> <p>A significant spill or release is one that meets any of the following three criteria:</p> <ul style="list-style-type: none"><li>• Volume: 25 litres for hazardous substances; 50 litres for non-hazardous substances; 100 litres for alcohol/ethanol; 25 kg for dry spillages.</li><li>• Pollution: Has a pollution effect (i.e. might possibly affect the quality of the soil, water, air, biodiversity and human health).</li><li>• Reportable: Is a spill that must be reported to the appropriate government agency.</li></ul> <p>In each of these cases, actions were taken to contain and resolve the spill, and the regulator was informed, when applicable, and satisfied with our response, corrective action and follow-up.</p> <p><b>Omissions:</b> volume of unplanned discharges is not monitored.</p> <p><b>Reason:</b> data is unavailable/incomplete.</p> <p><b>Explanation:</b> monitoring programme to be established to determine number of occasions and volumes.</p>	Treatment method	Sites using treatment method (%)	Volume (m³) of effluent by treatment method	Aerobic treatment	19	1,921,634	Anaerobic treatment	38	3,859,757	pH balance	62	6,229,685	Filtration	10	1,035,191	Reverse osmosis	7	735,401	Settling area	5	498,878	Stabilisation ponds	2	236,383	Other	24	2,406,911
Treatment method	Sites using treatment method (%)	Volume (m³) of effluent by treatment method																											
Aerobic treatment	19	1,921,634																											
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Stabilisation ponds	2	236,383																											
Other	24	2,406,911																											
303-05	Water consumption	<p><b>Water consumption</b></p> <table><tr><th></th><th>All sites (ML)</th><th>Sites in water stressed areas (ML)</th></tr><tr><td><b>Total water consumption</b></td><td><b>5,400</b></td><td><b>2,930</b></td></tr><tr><td>Change in water storage, if water storage has been identified as having a significant water-related impact</td><td>—</td><td>—</td></tr></table> <p>Please refer to the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how data has been compiled.</p>		All sites (ML)	Sites in water stressed areas (ML)	<b>Total water consumption</b>	<b>5,400</b>	<b>2,930</b>	Change in water storage, if water storage has been identified as having a significant water-related impact	—	—																		
	All sites (ML)	Sites in water stressed areas (ML)																											
<b>Total water consumption</b>	<b>5,400</b>	<b>2,930</b>																											
Change in water storage, if water storage has been identified as having a significant water-related impact	—	—																											

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Biodiversity

Disclosure	Our response
3-3 <div>  <b>Our management approach to biodiversity</b> </div>	<p>Many of our distilleries, breweries and other sites are surrounded by valuable ecosystems that support a wide range of plant and animal species which can be vital to the livelihoods of local people. The production of the raw materials that we source from suppliers can also affect nature, for example, by impacting natural habitats, reducing the availability and/or quality of water or through the use of pesticides and fertilisers.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information about how we manage biodiversity around our distilleries, breweries and other sites, see the Biodiversity section of our website.</li> <li>• <b>Our reports:</b> For information about how we report on biodiversity, including definitions, scope and data preparation, see the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</li> <li>• <b>Our policies and standards:</b> Our Deforestation Guidelines set out our commitments to achieving no deforestation and no conversion in our supply chains by the end of 2025. Our Sustainable Agriculture Guidelines set out our expectations for farmers, including those for the use of pesticides and fertilisers.</li> </ul> <p>We continue to focus on the impact our business has on biodiversity, particularly in relation to water, our main ingredient. For more information on how we manage water and effluents, please see pages 38-41 of this ESG Reporting Index. We also carry out biodiversity impact assessments for new builds and sites in sensitive locations.</p> <p>We have identified 54 operational sites, and other areas of land we own, that are in or adjacent to protected areas or areas of high biodiversity value as defined by the Integrated Biodiversity Assessment Tool, United Nations or National Conservation Lists. These sites are listed under GRI 304-01 below and have a relatively small total area of 54.2 km<sup>2</sup>. We have created a framework to develop biodiversity management plans for our operational sites.</p> <p>Several of our sites are also close to the habitats of threatened species, as designated by the International Union for Conservation of Nature. In all cases, we are managing these sites in line with our licence conditions and are aiming to meet the expectations of local stakeholders.</p> <p>We carried out an assessment of deforestation risk within our supply chains. It found that while most of our raw materials are not directly associated with high deforestation risk, some may pose a potential risk. We have set a commitment of net zero conversion for all natural habitats, no deforestation and no conversion in our supply chain – by the end of 2025 for direct suppliers and by 2030 for indirect suppliers. We are developing regenerative agricultural pilot programmes to help farmers deliver positive outcomes for nature.</p> <p>To increase the efficacy of our approach to biodiversity, we will strengthen our ability to quantify our biodiversity impacts and dependencies across our raw material and packaging supply chains. We are aligning our work with external frameworks including the Taskforce on Nature-related Financial Disclosures. The outcomes of this work will be reviewed by a cross-functional working group and at our quarterly 2030 Grain-to-Glass Strategic Business Review meetings. These developments will help us manage biodiversity risks and opportunities and ensure we have the right level of resources to meet our commitments.</p>

How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Biodiversity

##### Disclosure

##### Our response

304-01 Operational sites owned, leased, managed in, or adjacent to protected areas or areas of high biodiversity value outside protected areas See table below.



Site	Type of operation	Protected status of area	Position in relation to area of high biodiversity value		Biodiversity value attribute
			Inside	Adjacent	
Abercrombie, Scotland	Engineering	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Acipayam, Türkiye	Aniseed	CI Biodiversity hotspot	✓		Terrestrial
Alasehir, Türkiye	Distilling, packaging	CI Biodiversity hotspot	✓		Terrestrial, freshwater
Auchroisk, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Benin, Nigeria	Brewing	Alliance for Zero Extinction		✓	Marine
Benrines, Scotland	Distilling	Natura 2000		✓	Freshwater
Bileik, Türkiye	Packaging	IUCN		✓	Terrestrial, freshwater
Blackgrange, Scotland	Warehousing	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Blair Atholl	Distilling	Natura 2000		✓	Terrestrial, freshwater
Blythswood, Scotland	Warehousing	Natura 2000 Ramsar		✓	Freshwater
Bonnybridge, Scotland	Warehousing	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Brora, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, marine
Broxburn, Scotland	Warehousing	Natura 2000 Ramsar		✓	Terrestrial, marine
Burghhead, Scotland	Maltings	Natura 2000 Ramsar		✓	Marine
Cambus, Scotland	Warehousing	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Cameronbridge, Scotland	Distilling, bioenergy	Natura 2000 Ramsar		✓	Marine

##### How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time



# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Biodiversity

Disclosure			Our response		
Site	Type of operation	Protected status of area	Position in relation to area of high biodiversity value		
			Inside	Adjacent	Biodiversity value attribute
Caol Ila, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, marine
Cardhu, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater
Cluny, Scotland	Warehousing	Natura 2000 Ramsar		✓	Freshwater, marine
Clynelish, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, marine
Cragganmore, Scotland	Distilling	Natura 2000		✓	Freshwater
Dailuaine, Scotland	Distilling	Natura 2000		✓	Freshwater
Dalwhinnie, Scotland	Distilling	Natura 2000		✓	Terrestrial, freshwater
Dufftown, Scotland	Distilling	Natura 2000		✓	Freshwater
Elazig, Türkiye	Winery	CI Biodiversity Hotspot	✓		Terrestrial, freshwater
Glendullan, Scotland	Distilling	Natura 2000		✓	Freshwater
Glen Elgin, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater, marine
Glenkinchie, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater, marine
Glenlossie, Scotland	Distilling, bioenergy	Natura 2000 Ramsar		✓	Freshwater, marine
Glen Ord, Scotland	Distilling, maltings	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Glen Spey, Scotland	Distilling	Natura 2000		✓	Freshwater
Inchgower, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater, marine
Kampala, Uganda	Brewing	Ramsar		✓	Freshwater
Knockando, Scotland	Distilling	Natura 2000		✓	Freshwater
Lagavulin, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, marine
Linkwood, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater, marine
Lochnagar, Scotland	Distilling	Natura 2000		✓	Freshwater
Mannochmore, Scotland	Distilling	Natura 2000 Ramsar		✓	Freshwater, marine
Menstrie, Scotland	Warehousing, technical centre	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Moray, Scotland	Offices	Natura 2000 Ramsar		✓	Freshwater, marine
Mortlach, Scotland	Distilling	Natura 2000		✓	Freshwater
Nevsehir, Türkiye	Distilling, packaging	CI Biodiversity Hotspot	✓		Terrestrial
Oban, Scotland	Distilling	Natura 2000		✓	Terrestrial, freshwater, marine

#### How we have met each disclosure

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# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Biodiversity

Disclosure		Our response			
Site	Type of operation	Protected status of area	Position in relation to area of high biodiversity value		Biodiversity value attribute
			Inside	Adjacent	
Port Ellen, Scotland	Distilling, maltings	Natura 2000 Ramsar		✓	Terrestrial, marine
Portland, USA	Distilling, packaging	IUCN Category I-VI		✓	Terrestrial
Relay, USA	Brewing, visitor centre	IUCN Category I-VI		✓	Terrestrial
Roseisle, Scotland	Distilling, maltings	Natura 2000 Ramsar		✓	Marine
St Croix, USVI	Distilling	CI Biodiversity Hotspot, IUCN Category I-VI, Alliance for Zero Extinction	✓		Terrestrial, freshwater
Strathmill, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Talisker, Scotland	Distilling	Natura 2000		✓	Terrestrial, marine
Tarsus, Türkiye	Distilling	Alliance for Zero Extinction	✓		Terrestrial
Tasel, Cyprus	Packaging	CI Biodiversity Hotspot	✓		Terrestrial, freshwater
Teaninich, Scotland	Distilling	Natura 2000 Ramsar		✓	Terrestrial, freshwater, marine
Victoria, Seychelles	Brewing	IUCN Categories I-VI		✓	Marine

Please refer to the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how data has been compiled.

#### How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed






Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Biodiversity

Disclosure	Our response
304-02  <b>Significant impacts of activities, products and services on biodiversity</b>	<p>None of the operations or land that we own have a significant impact on protected areas, or on areas of high biodiversity value outside protected areas. Through the sourcing of our agricultural and packaging commodities, we will impact on biodiversity; particularly through the use of land for farming and resulting land use change, the use of agrochemicals in these production systems and the impact on fresh water availability and quality.</p> <p><b>Omissions:</b> quantitative upstream impacts on biodiversity.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> we are currently completing our assessment of our upstream impacts on biodiversity.</p>
304-03  <b>Habitats protected or restored</b>	<p>We have implemented various initiatives to protect and restore habitats. Our water replenishment efforts focus on environmental restoration and conservation. In Jalisco, Mexico, we partnered with local authorities in San Diego de Alejandria to establish a tree nursery. This initiative promotes reforestation activities and the preservation of local species to maintain landscapes.</p> <p>Through our regenerative agriculture programmes, we aim to protect and restore soils. In Ireland, we have collaborated with 44 farmers to plant cover crops and actively monitor biodiversity both above and below the ground.</p> <p>Our brands are also leading initiatives for nature restoration; for example, Bulleit Frontier Whiskey and American Forests have extended their partnership, committing to planting and restoring 2.5 million white oak trees by 2026. These trees are essential for the production of whiskey barrels and contribute to combating climate change by absorbing carbon, purifying air and conserving water.</p> <p>Seedlip contributes 1% of its annual global revenues to environmental causes. In Europe, we support the Urban Nature Project led by the Natural History Museum. This project focuses on creating urban green spaces and wildlife habitats.</p> <p>Furthermore, we have reported a total area of 5.7 km<sup>2</sup> of habitats protected and restored across our supply locations.</p>
304-04  <b>IUCN Red List species and national conservation list species with habitats in areas affected by operations</b>	<p><b>Omissions:</b> quantitative data on IUCN Red List species.</p> <p><b>Reason:</b> unable to quantify direct or indirect impacts on specific species. We provided our best efforts data in fiscal 23, but did not give any information on impacts to those species.</p> <p><b>Explanation:</b> we believe that our impact on any one species on the IUCN Red List is immaterial. We are continuing to research the impact we have on the biodiversity near our sites, and until such time that material impacts are identified to species, we will refrain from reporting.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time





# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Emissions

Disclosure	Our response
3-3  <b>Our management approach to emissions</b>	<p>The physical impacts of climate change are becoming progressively more severe globally. We are committed to adapting to climate change and mitigating our impact on the environment. We are following a science-based approach to reducing our emissions across Scope 1, 2 and 3, in line with the Paris Agreement, to mitigate and adapt to the worst effects of climate change.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information on our approach to emissions in the context of our ‘Spirit of Progress’ 10-year strategy, please see the Pioneer grain-to-glass sustainability section of our website which includes our <a href="#">Net Zero Carbon Strategy</a>.</li> <li>• <b>Our reports:</b> See the Pioneer grain-to-glass sustainability section of our Annual Report on pages 69-71 for information on our approach to emissions and performance against our emissions targets. Also see the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how we measure and report on our targets.</li> <li>• <b>Our policies and standards:</b> See our Net Zero Carbon Strategy and our <a href="#">Global Environment Policy</a> for information on our approach to energy and emissions.</li> </ul> <p><b>Greenhouse gas (GHG) emissions from our own operations</b></p> <p>By actively increasing the use of renewable energy in our operations, we are working towards reducing our energy-related emissions that contribute greater than 98% of our Scope 1 and 2 GHG emission footprint. In order to meet our ambition to be net zero in our direct operations by 2030, we have to directly abate our operational emissions by at least 95% compared with our 2020 baseline.</p> <p>We are committed to driving down residual emissions from non-zero emission bioenergy sources, fugitive gas emissions and other sources. We measure and reduce these emissions under the We Mean Business initiative to address short-lived climate pollutants. Our residual emissions are minimal, making up less than 5% of our direct operations’ GHG emissions. A maximum of 5% of our 2020 Scope 1 and 2 baseline emissions could be neutralised using carbon credits to reach our net zero target commitments in line with a science-based approach.</p> <p>We report any biological or biogenic carbon dioxide emissions separately – these emissions, from the combustion of bioenergy and processes like fermentation to produce alcohol, are considered ‘outside of scope’.</p> <p><b>GHG emissions from our supply chains</b></p> <p>In addition to our direct operations emissions ambition, we have set a Science Based Targets initiative approved target to reduce our Scope 3 value chain emissions by 50% by 2030 from our 2020 baseline. To do so, we are building long-lasting partnerships with our suppliers and are helping our third-party operations to join us on this journey. Transforming the way we do business to embed a lower-carbon, more collaborative and circular way of sourcing our materials and services will enable us to deliver significant emission reductions.</p> <p>We have developed and are implementing and refining decarbonisation roadmaps to reduce our Scope 3 emissions and we are partnering with our suppliers to improve the granularity of our Scope 3 greenhouse gas emissions data, while driving reductions together.</p> <p>Key contributors to our Scope 3 greenhouse gas emissions include the raw materials we source, the packaging we purchase and the energy purchased by our suppliers. We are dedicating resources to deploy and scale regenerative agriculture solutions and reduce our raw material emissions. In addition, we are developing circular packaging propositions that reduce the volume and type of packaging materials we use. We are also working with our suppliers to help them access low-cost, reliable renewable energy.</p>

How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Emissions

Disclosure

305-01 and 305-02

Direct (Scope 1) and indirect (Scope 2) GHG emissions

Our response

Total direct and indirect greenhouse gas emissions (location/gross) by weight this year were 599<sup>Δ</sup> ('000 tonnes CO<sub>2</sub>e) (2023: 639 ('000 tonnes CO<sub>2</sub>e)), comprising direct greenhouse gas emissions by weight (location/gross) of 418<sup>Δ</sup> ('000 tonnes CO<sub>2</sub>e) (2023: 483 ('000 tonnes CO<sub>2</sub>e)) and indirect greenhouse gas emissions by weight (location/gross) of 181<sup>Δ</sup> ('000 tonnes CO<sub>2</sub>e) (2023: 156 ('000 tonnes CO<sub>2</sub>e)).

Direct and indirect GHG emissions (market-based) by weight ('000 tonnes CO<sub>2</sub>e)<sup>1</sup>

Baseline year

444

26

418

6

395

6

354

4

2020

2022

2023

2024<sup>Δ</sup>

Direct GHG emissions

Indirect GHG emissions

1. 2020 baseline data and data for the periods ended 30 June 2022 and 30 June 2023, have been restated in line with our Reporting boundaries and methodologies.

Δ Fiscal 24 direct and indirect greenhouse gas emissions by weight (market/net based) are within PricewaterhouseCoopers LLP's (PwC's) independent limited assurance scope - see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.

Our fiscal 24 biogenic CO<sub>2</sub> emissions associated with the combustion of bioenergy in our direct operations were 330 ('000 tonnes CO<sub>2</sub>) and associated removals were 260 ('000 tonnes CO<sub>2</sub>). Other biological CO<sub>2</sub> emissions are approximated at 388 ('000 tonnes CO<sub>2</sub>).

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Emissions

Disclosure		Our response																																							
305-03	Other indirect (Scope 3) GHG emissions	<div><div><div>Global Scope 3 GHG emissions</div><table><tr><th>Scope 3 categories</th><th>Sources of Scope 3 GHG<sup>1,2</sup> emissions</th><th>Metric tonnes CO<sub>2</sub>e (2024)</th></tr><tr><td rowspan="3">Category 1</td><td>Purchased goods: raw materials</td><td>1,863,046</td></tr><tr><td>Purchased goods: packaging</td><td>1,703,944</td></tr><tr><td>Purchased goods: services</td><td>638,600</td></tr><tr><td>Category 2</td><td>Capital goods</td><td>318,925</td></tr><tr><td>Category 3</td><td>Fuel-and energy-related activities (not included in Scope 1 or 2)</td><td>62,941</td></tr><tr><td rowspan="2">Category 4</td><td>Upstream transportation and distribution (Category 4 Outbound logistics)</td><td>415,526</td></tr><tr><td>Upstream transportation and distribution (Category 4 Inbound logistics)</td><td>236,972</td></tr><tr><td>Category 5</td><td>Waste generated in operations</td><td>24,512</td></tr><tr><td>Category 6</td><td>Business travel</td><td>35,081</td></tr><tr><td>Category 7</td><td>Employee commuting</td><td>12,499</td></tr><tr><td>Category 11</td><td>Use of sold products (chillers/refrigeration)</td><td>218,476</td></tr><tr><td>Category 12</td><td>End-of-life treatment of sold product</td><td>39,648</td></tr><tr><td colspan="2">Total</td><td>5,570,171</td></tr></table></div><div><p>1. The principal greenhouse gases are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and hydrofluorocarbons (HFCs).</p><p>2. The latest industry standards and best practices were included in the reporting to establish the most complete, consistent and accurate GHG footprint as required by the GHG Protocol. Our Scope 3 2020 baseline has been restated this year due to planned Diageo disposals. More information on Diageo's disposals can be found in the Financial Statements of our Annual Report.</p><p>Please refer to the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how data has been compiled.</p></div></div>	Scope 3 categories	Sources of Scope 3 GHG <sup>1,2</sup> emissions	Metric tonnes CO <sub>2</sub> e (2024)	Category 1	Purchased goods: raw materials	1,863,046	Purchased goods: packaging	1,703,944	Purchased goods: services	638,600	Category 2	Capital goods	318,925	Category 3	Fuel-and energy-related activities (not included in Scope 1 or 2)	62,941	Category 4	Upstream transportation and distribution (Category 4 Outbound logistics)	415,526	Upstream transportation and distribution (Category 4 Inbound logistics)	236,972	Category 5	Waste generated in operations	24,512	Category 6	Business travel	35,081	Category 7	Employee commuting	12,499	Category 11	Use of sold products (chillers/refrigeration)	218,476	Category 12	End-of-life treatment of sold product	39,648	Total		5,570,171
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Total		5,570,171																																							
305-04	GHG emissions intensity	<div><p>This year, the market-based (net) intensity ratio of our Scope 1 and 2 GHG emissions was 96g CO<sub>2</sub>e per litre of packaged product (2023: 105g/l) and the location-based (gross) intensity ratio of our Scope 1 and 2 GHG emissions was 160g<sup>A</sup> CO<sub>2</sub>e per litre of packaged product (2023: 168g/l).</p><p>For fiscal 24, the total volume packaged used for the denominator in intensity indicators is 3,742,841,969 litres.</p><p><sup>A</sup> Within PricewaterhouseCoopers LLP's (PwC's) independent limited assurance scope - see pages 118-121 of this ESG Reporting Index. For Reporting boundaries and methodologies, see pages 94-116.</p></div>																																							
305-05	Reduction of GHG emissions	<div><p>The percentage change in absolute greenhouse gas emissions (direct and indirect greenhouse gas emissions by weight (market/net based)) from the prior year was 10.7% decrease.</p><p>Our Scope 3 greenhouse gas emissions decreased by 5% compared to fiscal 23.</p><p>For more information, see pages 70-71 of our Annual Report.</p></div>																																							

#### How we have met each disclosure



	Fully disclosed as outlined by the GRI Sustainability Reporting Standards		Partially disclosed and missing at least one required indicator		Not disclosed		Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Emissions


Disclosure	Our response																												
305-06  <b>Emissions of ozone-depleting substances (ODS)</b>	<p>The extent of ozone-depleting substances across our operations is summarised in the table below. The residual volumes of halons and CFCs across the business are now relatively minor.</p> <p><b>Ozone-depleting substances and fluorinated gases</b></p> <table><tr><th></th><th>Present (kg)</th><th>Emitted (kg)</th><th>Emissions CO<sub>2</sub>e (tonnes)</th></tr><tr><td>Halons</td><td>0</td><td>0</td><td>0</td></tr><tr><td>CFC</td><td>50</td><td>3</td><td>14</td></tr><tr><td>HCFC</td><td>1,851</td><td>251</td><td>454</td></tr><tr><td>HFC</td><td>18,814</td><td>1,292</td><td>2,913</td></tr><tr><td>SF<sub>6</sub></td><td>16</td><td>0</td><td>0</td></tr><tr><td>PCC</td><td>0</td><td>0</td><td>0</td></tr></table>		Present (kg)	Emitted (kg)	Emissions CO <sub>2</sub> e (tonnes)	Halons	0	0	0	CFC	50	3	14	HCFC	1,851	251	454	HFC	18,814	1,292	2,913	SF <sub>6</sub>	16	0	0	PCC	0	0	0
	Present (kg)	Emitted (kg)	Emissions CO <sub>2</sub> e (tonnes)																										
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SF <sub>6</sub>	16	0	0																										
PCC	0	0	0																										
305-07  <b>Nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>), and other significant air emissions</b>	<p>Emissions from stationary combustion sources have impacts on the environment. In fiscal 24, we emitted 783 tonnes of NO<sub>x</sub> and 1,362 tonnes of SO<sub>x</sub>. NO<sub>x</sub> and SO<sub>x</sub> are determined using measured stack emissions and also calculated emissions based on fuel usage and standard emission factors. A small number of sites have NO<sub>x</sub> and SO<sub>x</sub> air emissions associated with the roasting and kilning of cereals. These emissions are measured but are minimal to our overall total NO<sub>x</sub> and SO<sub>x</sub> levels, which remain low compared with overall NO<sub>x</sub> and SO<sub>x</sub> data.</p> <p><b>NO<sub>x</sub> and SO<sub>x</sub> emissions by year (tonnes)</b></p> <table><tr><th></th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>NO<sub>x</sub></td><td>628</td><td>648</td><td>783</td></tr><tr><td>SO<sub>x</sub></td><td>373</td><td>473</td><td>1,362</td></tr></table>		2022	2023	2024	NO <sub>x</sub>	628	648	783	SO <sub>x</sub>	373	473	1,362																
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How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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GRI Index *continued*

Topic standards

Environmental *continued*

Waste		
Disclosure	Our response	
3-3 	<b>Our management approach to waste</b>	<p>As with many products, the production of alcoholic drinks has the potential to generate waste at multiple stages of the product lifecycle. If left unmanaged, waste from our operations and supply chain would create negative environmental and social impacts, including contributing to greenhouse gas emissions, air pollution, biodiversity loss and harm to human health. In view of these risks, managing waste is a priority.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website:</b> For information on our approach to waste and our zero waste to landfill commitment see the Pioneer grain-to-glass sustainability section on our website.</li> <li>• <b>Our reports:</b> For information on our approach to waste and performance against our waste-related targets, see the Pioneering grain-to-glass and responding to climate-related risk section of our Annual Report on pages 61-67. For information on how we measure and report on our targets, also see the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</li> <li>• <b>Our policies and standards:</b> Our <a href="#">Global Environment Policy</a> and our Partnering with Suppliers Standard set out our commitments around waste and our expectations of our suppliers.</li> </ul> <p>Our primary focus for waste is end-user waste, where we have set ambitions to increase the recycled content included in our packaging as well as reduce the weight of our packaging. For more information, refer to the Annual Report on pages 71-72 and GRI 301-02. We also consider the recyclability of our packaging to be an important part of our strategy to increase the circularity of our supply chain and support our emissions reduction efforts. More information is included in GRI 301-03.</p> <p>For waste generated in our direct operations, we are proud to have maintained our ambition to produce zero waste created intended for landfill in fiscal 24. We continue to report on waste in our direct operations in GRI 306-03. To continue to minimise landfill waste, we partner with certified waste handlers and follow a waste management hierarchy: eliminate, reduce, reuse, recycle, recover, and dispose.</p> <p>We purchase most of our packaging materials, so we look to engage with our suppliers to set zero waste targets, as outlined in our Partnering with Suppliers Standard. For contracted suppliers, our standard templates include guidance language to encourage waste reduction efforts.</p>

How we have met each disclosure	 Fully disclosed as outlined by the GRI Sustainability Reporting Standards	 Partially disclosed and missing at least one required indicator	 Not disclosed	 Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Environmental *continued*

Waste		
Disclosure	Our response	
306-01 <b>Waste generation and significant waste-related impacts</b>	<p>Co-products and by-products from brewing and distilling represent the key waste streams from our operations in addition to creating a resource for further use. Applying circularity measures is central to our approach to handling our materials and reducing any waste-related impacts. We mitigate risk by recovering and reusing co-products and by-products from brewing, distilling and malting in agricultural applications, for example, as animal feed or in valorisation processes.</p> <p>The most significant waste-related impacts are associated with our downstream supply chain – that is, the disposal of our products and packaging after use.</p> <p>See GRI 306-02 below for information on our strategy to minimise upstream waste, including how we partner with our suppliers to carry out regenerative agriculture techniques. Downstream, we try to minimise waste through circular-economy initiatives, such as our EcoSpirits solution in Asia, the UK and Ireland.</p>	
<div>●</div> 306-02 <b>Management of significant waste-related impacts</b>	<p>We continue to focus on how we can use our resources to drive positive change in the way that society produces and manages waste. We aim to do this by creating and advocating for more efficient production and recycling infrastructure while developing sustainable and circular packaging solutions.</p> <p>See our <a href="#">website</a> and page 71-72 of our Annual Report for information about the strategy, targets and performance that contribute towards us becoming sustainable by design.</p> <p>Over recent years, we have undertaken various initiatives to develop recycling infrastructure in communities where we make and sell products.</p> <ul style="list-style-type: none"> <li>• We work with third parties to manage the waste that is created when producing and manufacturing our products.</li> <li>• We perform waste traceability assessments on third parties to make sure they manage waste in line with our contractual agreements and government legislation.</li> </ul> <p>Our 2030 ambition is to achieve zero waste created intended for landfill in our direct operations, which we met in fiscal 23. Our performance in fiscal 24 shows that we continue to meet our 2030 ambition. We are assessing our waste handlers regularly to improve our contracts with waste handlers and embed further internal controls to maintain our zero waste to landfill status.</p>	

How we have met each disclosure	<div>●</div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>◐</div> Partially disclosed and missing at least one required indicator	<div>○</div> Not disclosed	<div>⊗</div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Waste

Disclosure

306-03

Waste generated

Our response

Total weight of waste by type and disposal method (tonnes)

Region	Total waste to landfill	Other disposal (incinerated without reuse/legislation requiring* landfill).	Total waste used or recycled	Total waste
North America	1	1	265,679	265,681
Europe	0	116	704,104	704,220
Asia Pacific	43	5	150,775	150,823
Latin America and Caribbean	1	8	50,720	50,729
Africa	6	403	240,076	240,485
Total	51	533	1,411,354	1,411,938

Hazardous waste reused, recycled and sent to landfill (tonnes)

Region	Hazardous waste to landfill	Other disposal (incineration without reuse)	Hazardous waste used or recycled	Total hazardous waste
North America	0	1	2,947	2,948
Europe	0	1	2,628	2,629
Asia Pacific	0	4	25	29
Latin America and Caribbean	0	7	47	54
Africa	249	53	256	558
Total	249	66	5,903	6,218





Waste by composition, in metric tonnes (tonnes)<sup>1</sup>

Waste composition	Waste diverted from disposal (used or recycled)	Waste directed to disposal (landfill/incineration)	Total waste generated
Co-products spent grains	1,108,650	0	1,108,650
Solid waste	296,800	269	297,069
Hazardous waste	5,904	315	6,219
Total	1,411,354	584	1,411,938

1. This information is collected both by us and by our waste disposal contractors.

1. This information is collected both by us and by our waste disposal contractors.

#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Environmental *continued*

#### Waste

Disclosure		Our response																																																								
306-04	Waste diverted from disposal	<div>Waste diverted from disposal by recovery operation, in metric tonnes<sup>1, 2</sup></div> <table><thead><tr><th></th><th>Total waste generated</th><th>Waste diverted from disposal (used or recycled)</th><th>Waste directed to disposal</th></tr></thead><tbody><tr><td colspan="4">Hazardous waste</td></tr><tr><td>Preparation for reuse</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Recycling</td><td>6,218</td><td>5,903</td><td>315</td></tr><tr><td>Other recovery</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>6,218</td><td>5,903</td><td>315</td></tr><tr><td colspan="4">Non-hazardous waste</td></tr><tr><td>Preparation for reuse</td><td>1,108,650</td><td>1,108,650</td><td>0</td></tr><tr><td>Recycling</td><td>296,800</td><td>296,530</td><td>270</td></tr><tr><td>Other recovery</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>1,405,450</td><td>1,405,180</td><td>270</td></tr><tr><td colspan="4">Waste prevented</td></tr><tr><td>Total</td><td></td><td>1,405,180</td><td></td></tr><tr><td colspan="4"><div>1. This information is collected both by us and by our waste disposal contractors.</div><div>2. Includes waste diverted to energy generation.</div></td></tr></tbody></table>		Total waste generated	Waste diverted from disposal (used or recycled)	Waste directed to disposal	Hazardous waste				Preparation for reuse	0	0	0	Recycling	6,218	5,903	315	Other recovery	0	0	0	Total	6,218	5,903	315	Non-hazardous waste				Preparation for reuse	1,108,650	1,108,650	0	Recycling	296,800	296,530	270	Other recovery	0	0	0	Total	1,405,450	1,405,180	270	Waste prevented				Total		1,405,180		<div>1. This information is collected both by us and by our waste disposal contractors.</div> <div>2. Includes waste diverted to energy generation.</div>			
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306-05	Waste directed to disposal	<div>Waste directed to disposal by disposal operation, in metric tonnes<sup>1, 2</sup></div> <table><thead><tr><th></th><th>Onsite</th><th>Offsite</th><th>Total</th></tr></thead><tbody><tr><td colspan="4">Hazardous waste</td></tr><tr><td>Incineration (with energy recovery)</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Incineration (without energy recovery)</td><td>0</td><td>66</td><td>66</td></tr><tr><td>Landfilling<sup>3</sup></td><td>0</td><td>249</td><td>249</td></tr><tr><td>Other disposal operations</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>0</td><td>315</td><td>315</td></tr><tr><td colspan="4">Non-hazardous waste</td></tr><tr><td>Incineration (with energy recovery)</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Incineration (without energy recovery)</td><td>0</td><td>111</td><td>111</td></tr><tr><td>Landfilling</td><td>0</td><td>51</td><td>51</td></tr><tr><td>Other disposal operations<sup>4</sup></td><td>0</td><td>107</td><td>107</td></tr><tr><td>Total</td><td>0</td><td>269</td><td>269</td></tr><tr><td colspan="4"><div>1. This information is collected both by us and by our waste disposal contractors.</div><div>2. Excludes Waste to energy as detailed in 306-04; (Waste to energy is deemed recovery, as specified in EU Directive 2008/98/EEC).</div><div>3. Includes hazardous waste required by legislation to be landfilled.</div><div>4. Disposal of Himalayan Balsam to registered landfill site.</div></td></tr></tbody></table>		Onsite	Offsite	Total	Hazardous waste				Incineration (with energy recovery)	0	0	0	Incineration (without energy recovery)	0	66	66	Landfilling <sup>3</sup>	0	249	249	Other disposal operations	0	0	0	Total	0	315	315	Non-hazardous waste				Incineration (with energy recovery)	0	0	0	Incineration (without energy recovery)	0	111	111	Landfilling	0	51	51	Other disposal operations <sup>4</sup>	0	107	107	Total	0	269	269	<div>1. This information is collected both by us and by our waste disposal contractors.</div> <div>2. Excludes Waste to energy as detailed in 306-04; (Waste to energy is deemed recovery, as specified in EU Directive 2008/98/EEC).</div> <div>3. Includes hazardous waste required by legislation to be landfilled.</div> <div>4. Disposal of Himalayan Balsam to registered landfill site.</div>			
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#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
  Partially disclosed and missing at least one required indicator
  Not disclosed
  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Environmental *continued*

#### Supplier environmental assessment

Disclosure	Our response
<p>3-3</p> <p>● <b>Our management approach to supplier environmental assessment</b></p>	<p>Many of the environmental impacts of the products we sell take place within our supply chain. Assessing the performance of our suppliers is an important step in supporting them to manage and reduce these impacts.</p> <p>By means of:</p> <ul style="list-style-type: none"> <li>• Climate change questionnaire.</li> <li>• Water security questionnaire.</li> <li>• Supplier assessment (quality, cost, reliability, sustainability).</li> <li>• Carbon and water performance reviews.</li> </ul> <p>For more information about our approach to environmental management with suppliers, see our <a href="#">Partnering with Suppliers Standard</a>.</p>
<p>308-01</p> <p>● <b>New suppliers that were screened using environmental criteria</b></p>	<p>When onboarding new Tier 1 suppliers we provide them with a copy of our contracting terms, which includes our expectations regarding our 'Spirit of Progress' ambitions. We ask suppliers to take part in CDP (formerly known as the Carbon Disclosure Project) if they are over a certain spend threshold and within a certain category which is deemed high priority for carbon and water. 100% of our suppliers have been screened against this criteria in fiscal 24. We are then able to collect the data and understand where further engagement is needed to drive improvements.</p>
<p>308-02</p> <p>● <b>Negative environmental impacts in the supply chain and actions taken</b></p>	<p>For our management approach on supplier environmental assessment please see GRI 3-3 above.</p> <p>To enhance our engagement with participating suppliers, in support of our 'Spirit of Progress' Scope 3 greenhouse gas emissions reductions target, we have developed 'sprint processes', which start with supplier questionnaires that include a suite of performance measures relating to climate change and water security.</p> <p>Through our climate change questionnaire, our suppliers are assessed on their transparency, their ability to report Scope 1 and 2 greenhouse gas emissions data, the reduction initiatives they have in place, how they are setting targets against those initiatives, their ability to transition to renewable energy and how they are managing their Scope 3 supply chain greenhouse gas emissions.</p> <p>Through our water security questionnaire, we assess our suppliers on their transparency, how they report on their operational water risks, their water accounting information, the governance structures they have in place, their water use targets and how they engage with their supply chains. For both programmes, we then meet regularly with our suppliers to assess progress and where they need support to address challenges.</p> <p>Our Procurement function assesses suppliers on a range of factors including quality, cost, reliability and sustainability, and communicates their overall effectiveness and suitability through our sourcing process, performance management scorecard and contract documents. We have carried out detailed carbon and water performance reviews with our largest suppliers and developed specific action plans to address areas for improvement.</p> <p>For more information on our approach to environmental management with suppliers, see our <a href="#">Partnering with Suppliers Standard</a>.</p>


#### How we have met each disclosure





● Fully disclosed as outlined by the GRI Sustainability Reporting Standards	◐ Partially disclosed and missing at least one required indicator	○ Not disclosed	⊗ Not considered material to our business at this time
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GRI Index *continued*

Topic standards

Social

Employment		
Disclosure	Our response	
3-3 <div>  </div>	<b>Our management approach to employment</b>	<p>We are committed to providing a safe, healthy and flexible working environment for all our people. We also strive to create a working environment that is inspiring and where talent is nurtured, developed and rewarded. We promote an inclusive culture where our employees feel secure, respected and valued for their contribution.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our website and reports:</b> For more information on our approach to employment, see the Our people and culture section of our Annual Report on page 55-56 and the Our inclusive culture page on our website.</li> <li>• <b>Our policies and standards:</b> We comply with all local labour laws and regulations and expect our suppliers to do the same. In addition, our Global Human Rights Policy includes our own policies for employees and our Partnering with Suppliers Standard sets the minimum standards for our suppliers.</li> </ul> <p>We measure employee engagement as one of our key performance indicators, as set out in our Annual Report on page 26, using our annual Your Voice survey. Based on the outcomes of this survey, in addition to ongoing engagement programmes, teams develop their own action plans to improve employee engagement and satisfaction. In fiscal 24, we are also measuring our cultural transformation through the Your Voice survey and teams will develop targeted plans to further embed speed and agility to complement global culture initiatives being rolled out. Our HR team routinely reviews our policies and standards to ensure they are sufficiently rigorous and will continue to strengthen our reputation as an employer. This helps us retain our employees while also attracting new people to the business. Our Executive Committee is provided with half-yearly updates on talent planning. More details can be found in the Annual Report on pages 122-125.</p>

How we have met each disclosure	<div>  </div>	Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>  </div>	Partially disclosed and missing at least one required indicator	<div>  </div>	Not disclosed	<div>  </div>	Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Employment

Disclosure

Our response

401-01

New employee hires and employee turnover

Employee turnover in fiscal 24 was 14%, consisting of 9% voluntary departures and 4% involuntary departures. The remaining 1% of turnover was for other reasons, such as retirements and end of fixed-term contracts.

New hires by region by age

Region	Under 30	30-50	Over 50	Total	Percentage of total new hires
North America	150	233	42	425	14 %
Europe	591	701	63	1,355	13 %
Asia Pacific	575	771	18	1,364	16 %
Latin America and Caribbean	343	392	20	755	17 %
Africa	177	224	4	405	12 %
Total	1,836	2,321	147	4,304	14 %
Percentage of total new hires	42.7%	53.9%	3.4%		

New hires by region by gender

Region	Men	Women	Not Declared	Total	Percentage of total new hires
North America	267	157	1	425	14 %
Europe	630	720	5	1,355	13 %
Asia Pacific	801	563	0	1,364	16 %
Latin America and Caribbean	458	297	0	755	17 %
Africa	177	228	0	405	12 %
Total	2,333	1,965	6	4,304	14 %
Percentage of total new hires	54.2%	45.7%	0.1%		

Leavers by region by age

Region	Under 30	30-50	Over 50	Total	Percentage of total leavers
North America	105	184	80	369	12 %
Europe	299	638	221	1,158	11 %
Asia Pacific	283	1,033	200	1,516	17 %
Latin America and Caribbean	307	523	51	881	20 %
Africa	75	279	49	403	12 %
Total	1,069	2,657	601	4,327	14 %
Percentage of total leavers	24.7%	61.4%	13.9%		

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed





Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Employment

Disclosure		Our response																																																
401-01	 New employee hires and employee turnover continued	<p><b>Leavers by region by gender</b></p> <table><tr><th>Region</th><th>Men</th><th>Women</th><th>Not Declared</th><th>Total</th><th>Percentage of total leavers</th></tr><tr><td>North America</td><td>232</td><td>137</td><td>0</td><td>369</td><td>12 %</td></tr><tr><td>Europe</td><td>587</td><td>569</td><td>2</td><td>1,158</td><td>11 %</td></tr><tr><td>Asia Pacific</td><td>1,055</td><td>460</td><td>1</td><td>1,516</td><td>17 %</td></tr><tr><td>Latin America and Caribbean</td><td>576</td><td>305</td><td>0</td><td>881</td><td>20 %</td></tr><tr><td>Africa</td><td>267</td><td>134</td><td>2</td><td>403</td><td>12 %</td></tr><tr><td><b>Total</b></td><td><b>2,717</b></td><td><b>1,605</b></td><td><b>5</b></td><td><b>4,327</b></td><td><b>14 %</b></td></tr><tr><td><b>Percentage of total leavers</b></td><td><b>62.8 %</b></td><td><b>37.1 %</b></td><td><b>0.1 %</b></td><td></td><td></td></tr></table> <p>For total workforce by employees and supervised workers, and by gender, see GRI 2-7 and the Our people and culture section of the Annual Report on page 56.</p>	Region	Men	Women	Not Declared	Total	Percentage of total leavers	North America	232	137	0	369	12 %	Europe	587	569	2	1,158	11 %	Asia Pacific	1,055	460	1	1,516	17 %	Latin America and Caribbean	576	305	0	881	20 %	Africa	267	134	2	403	12 %	<b>Total</b>	<b>2,717</b>	<b>1,605</b>	<b>5</b>	<b>4,327</b>	<b>14 %</b>	<b>Percentage of total leavers</b>	<b>62.8 %</b>	<b>37.1 %</b>	<b>0.1 %</b>		
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401-02	 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Benefits provided to employees vary across the countries where we do business. In the United Kingdom, for example – which accounts for 17% of our global employee base – we make no differentiation in relation to access to benefits between full-time and part-time employees: all employees have access to the same benefits applicable to their grade and location, regardless of the number of hours worked. In the United States and Canada – which account for 10% of our global employee base – non-unionised employees who work fewer than 20 hours per week are not eligible to receive all the benefits offered to those who work for more than 20 hours which is in line with the market practice; those employees who work 20 hours or more in a week have access to the same benefits applicable to their grade and location, regardless of the number of hours worked.</p> <p><b>Omissions:</b> list of benefits, details across all locations.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> Diageo seeks to attract and retain the best talent and because the provision of benefits is aligned to local market requirements, including taking into account the provision made from a regulatory perspective (for example in retirement or medical care) there is variation in packages from market to market. We have employees in more than 60 countries and do not collate this information.</p>																																																

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time

GRI Index *continued*

Topic standards

Social *continued*

Employment

Disclosure	Our response
<div>401-03   Parental leave</div> <div> <div></div> </div>	<p>We comply with all local legislation in our provision of family leave and provide benefits beyond minimum requirements in many countries. We continue to apply an ambitious global Family Leave Policy, which is applicable to all parents regardless of gender, sexual orientation or whether they become parents biologically, or via surrogacy or adoption. The policy offers women in all markets a minimum of 26 weeks of fully paid maternity leave, and men in all markets a minimum of four weeks of fully paid paternity leave. In 59 countries, we offer 26 weeks of fully paid paternity leave.</p> <p>Data on family leave is only available for markets where we have implemented our global HR system, Workday.</p> <p><b>Omissions:</b> number of employees that returned to work after parental leave ended, and those who were still employed 12 months after return to work.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> we employ people in more than 60 countries and do not collate this information.</p>

Number of employees taking family leave and average number of days taken by gender

	Men	Women	Total
Number of employees taking family leave	701	842	<b>1,543</b>
Average days of family leave taken in the year	102	159	<b>133</b>





# GRI Index *continued*

## Topic standards

### Social *continued*

#### Labour/management relations

Disclosure	Our response
3-3 <div>  </div>	<p><b>Our management approach to labour/management relations</b></p> <p>We have a strong commitment to discuss any concerns from any of our people, including those who are represented through a trade union or works council. Our HR team builds relationships with these groups where they exist and is encouraged to involve employee representatives early in business decisions to give them an opportunity to contribute to key issues.</p> <p>In countries where the right to freedom of association is restricted by law, we support the development of alternative means of representing employees’ interests, by investing in individual consultations.</p> <p>We encourage our people to raise and discuss their concerns through an informal approach. In most cases the most effective and efficient way of dealing with a problem or potential problem is to raise the matter through the informal route. Our confidential SpeakUp service is equally accessible to our employees and anyone in our value chain, including contractors, suppliers, customers and consumers. We use any feedback we receive through SpeakUp and other engagement mechanisms to evaluate our approach to labour/management relations.</p> <p>In fiscal 24, as part of our commitment to assess human rights compliance, our direct operations implemented a self-assessment questionnaire to review human rights risks, specifically including our approach to labour/management relations. Where any concerns are identified, this enables us to introduce corrective action plans as may be appropriate.</p> <p>We believe our commitment helps to build positive relationships with our employees, increases employee engagement and business performance and contributes to our success against Diageo’s Performance Ambition. Challenging labour relations might contribute to workplace disagreements, lower employee engagement, reduced productivity and increased employee turnover.</p> <p>For further information see:</p> <ul style="list-style-type: none"> <li>• <b>Our policies and standards:</b> For more information on our approach to labour/management relations, see our <a href="#">Code of Business Conduct</a>, our Global Human Rights Policy.</li> </ul> <p>Dedicated training modules that cover our Code and Dignity at Work help uphold our commitment to treating employees with respect and integrity. We expect our suppliers to adhere to these principles, as is outlined in our Partnering with Suppliers Standard.</p> <p>We measure employee engagement as one of our overarching performance measures, as set out in our Annual Report on page 26, using our annual Your Voice survey. Based on the outcomes of this survey and our ongoing engagement programmes, each team develops its own action plan to improve employee engagement and satisfaction.</p> <p>Our HR team routinely reviews our policies and standards to ensure they are sufficiently rigorous and will continue to strengthen our reputation as an employer. This helps us retain our employees while also attracting new people to the business.</p>
402-01 <div>  </div>	<p><b>Minimum notice periods regarding operational changes</b></p> <p>We adhere to the law in countries that define a minimum consultation period and requirements for collective and individual consultation. We also aim to redeploy impacted employees or find suitable alternative employment for them wherever possible. If we cannot do that, we pay severance or redundancy. We also offer outplacement support, which varies by market, to help those who leave Diageo to find another job.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

Occupational health and safety

Disclosure	Our response
<div>3-3</div> <div>  <b>Our management approach to occupational health and safety</b> </div>	<p>We are committed to providing a safe and healthy work environment for employees, contractors and visitors, as outlined in our Health, Safety and Wellbeing Policy. We aim to prevent all workplace accidents and illnesses by conducting our business in compliance with applicable health and safety laws and regulations, company standards, policies and best practices. Our leaders are responsible for cascading and implementing occupational health and safety among their direct reports and third parties within their remit. We also expect all employees to take responsibility for their safety and those around them by acting in accordance with our Codes.</p> <p>Our ambition is to have a world-class end-to-end health and safety culture where everyone is safer together when working on site, at home and on the road. We are striving to embed best-in-class leading key performance indicators, systems, technology and standards to enable delivery of world class performance.</p> <p>We maintain Global Risk Management Standards (GRMS) for occupational health and safety, which apply to all our operations and business units. These standards aim to make sure that everyone, everywhere, is safer together when working on-site, at home and on the road.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b><u>Our website:</u></b> For information about our management approach to health, safety and wellbeing for our employees, contractors and visitors.</li> <li>• <b><u>Our reports:</u></b> For more information about how we measure and report on our health and safety data, see the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</li> <li>• <b><u>Our policies and standards:</u></b> For more information, see our Global Health, Safety and Wellbeing Policy.</li> </ul> <p>To track the effectiveness of our approach, our site, market and global functional teams regularly monitor and review occupational health and safety. We report our performance measures to Governance Leadership weekly, to Supply Chain and Procurement Leadership monthly and to the Executive Committee quarterly.</p> <p>Performance trends are monitored closely and intervention activities – such as capability building and improvements to processes with associated investments in systems, technology, assets and resources are implemented as required.</p> <p>More details can be found in the Annual Report on pages 57-58.</p>

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
<div> <div></div> <div> <div>403-01</div> <div>Occupational health and safety management system</div> </div> </div>	<p>We implement our occupational health and safety management system by embedding our risk management standards and through a robust internal assurance programme. At a minimum, all locations must adhere to local legislation; where the Diageo standard is higher, then the locations adhere to the Diageo standard.</p> <p>The system covers our workers and activities across our functions, from procurement, manufacturing and production to marketing, sales and distribution. It includes on-site third-party contractors and third-party logistics providers. All Diageo locations including supply sites, offices, warehouses, visitor and technical centres and commercial facilities are in scope.</p>
<div> <div></div> <div> <div>403-02</div> <div>Hazard identification, risk assessment, and incident investigation</div> </div> </div>	<p>Through an extensive risk management programme, we assess risk, identify work-related hazards and implement appropriate mitigation measures and programmes. Risk assessments are carried out by cross-functional teams comprised of individuals familiar with specific tasks and supported by a team lead who is trained and competent in carrying out risk assessments. We apply the hierarchy of controls when implementing solutions to eliminate hazards and minimise risks. There are a number of triggers for the review of risk assessments, e.g. a near miss or incident, a change to the process or equipment, or a concern raised by someone on site. Documented risk assessments for a particular area or tasks are shared with those working in the area and carrying out specific tasks to ensure they are aware of the risks and the controls in place to carry out the tasks safely. Within our manufacturing operations, through our tier meeting structures, we communicate that all employees have the freedom to stop a task if they have any concerns that they or other individuals in the vicinity of the task could be injured.</p> <p>A key element to safety at all our locations is hazard reporting. It assists us in identifying and rectifying unsafe conditions or behaviours as well as recognise positive behaviours. Most locations have an electronic system to log hazard cards; these are reviewed on a daily basis and assigned for action. Numbers of hazard cards open and hazard cards closed are monitored through daily or weekly team meetings. Through our <a href="#">Global Health, Safety and Wellbeing Policy</a>, all employees are encouraged to report work-related hazards as soon as possible and remove themselves from work situations they believe could cause injury or ill health. For any employees who are concerned about reprisals we encourage them to raise any concerns through our confidential SpeakUp service.</p> <p>We also have recognition schemes in place to proactively encourage every employee to look after their own and their colleagues’ health and safety. Our global learning platform, Diageo My Learning Hub, has tailored guidance about how to report and investigate work-related incidents, how to identify hazards and how to assess risks to determine corrective actions.</p> <p>Incidents with or without injury are investigated by local teams. Incidents meeting the lost time criteria are reported through to the global team within 24 hours and a full investigation to determine root cause and preventive actions is completed within seven days.</p>

How we have met each disclosure				
	<div> <div></div> <div> <div>Fully disclosed as outlined by the GRI Sustainability Reporting Standards</div> </div> </div>	<div> <div></div> <div> <div>Partially disclosed and missing at least one required indicator</div> </div> </div>	<div> <div></div> <div> <div>Not disclosed</div> </div> </div>	<div> <div></div> <div> <div>Not considered material to our business at this time</div> </div> </div>

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
<div>403-03</div> <div>Occupational health services</div>	<p>Our Occupational Health and Safety strategy aims to create a culture free of work-related injury and illness for workers. Our continued focus on our global risk management standards ensures that health, safety and wellbeing controls are in place. It is mandatory for all employees to complete a medical questionnaire as part of the onboarding process. A health surveillance programme, provided by qualified healthcare professionals, is available to all employees. These services are provided on-site, and employees can access them through their line manager. In the case of an injury or illness (work-related or not), employees have access to confidential advice from independent healthcare professionals to support their return to work. Employees also have access to a number of other support services through our confidential Employee Assistance Programme (EAP).</p> <p>For contractors working at our locations, they are made aware of the hazards through our risk assessments. Where required, Diageo recommends to their employers that they carry out a health surveillance programme similar to what we would have in the area.</p>
<div>403-04</div> <div>Worker participation, consultation, and communication on occupational health and safety</div>	<p>Our Global Risk Management Standards mandate the use of employee consultation forums, such as safety committees at facility level. The standards also require employees to be involved in risk assessment and change-management processes where they relate to health and safety.</p> <p>Individuals involved in safety incidents, and those with experience of a work area, will actively participate in investigations and support local management teams in the implementation of additional mitigations to protect the workforce.</p> <p>We also continue to use Diageo’s Flex Philosophy, developed in 2021, which provides our employees with a framework and principles of working patterns.</p> <p>Our dedicated health and safety internal website and health and safety channel on Diageo My Learning Hub (our internal learning management system) aim to improve health and safety communication, awareness and training across our supply chain.</p> <p>Contractors under our direct control attend daily team meetings where health and safety is discussed, they are trained in our risk assessments, they join hazard spotting walks and they are encouraged to raise any concerns. Where they are involved in an accident or witness an accident, they will support the investigation process in the same way as Diageo employees would.</p> <p>For outsourced operations based at our locations, these contractors will have their own meeting structures and their own forums where they can raise any safety concerns to their own line managers.</p>

How we have met each disclosure				
	<div></div> <div>Fully disclosed as outlined by the GRI Sustainability Reporting Standards</div>	<div></div> <div>Partially disclosed and missing at least one required indicator</div>	<div></div> <div>Not disclosed</div>	<div></div> <div>Not considered material to our business at this time</div>

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
<div>403-05</div> <div> <div></div> <div> <b>Worker training on occupational health and safety</b> </div> </div>	<p>All our locations complete a training needs assessment to determine their occupational health and safety training requirements. There are a number of general trainings which are mandatory for all employees while other trainings will be task specific.</p> <p>We train our employees on occupational health and safety through several channels, including:</p> <ul style="list-style-type: none"> <li>• Diageo My Learning Hub, which is a learning management platform our employees can access every day for occupational health and safety capability and awareness content. Some of this training is mandated and assigned to workers and is based on the requirements of their role.</li> <li>• Face-to-face occupational health and safety training, such as manual handling training, forklift truck training and explosive atmospheres training, which is delivered by approved and competent internal and external trainers.</li> <li>• Other specific subject-matter-expert training, delivered through video conferencing.</li> <li>• Where appropriate, training is evaluated throughout the training or at the end of the training using multiple choice type questions.</li> </ul> <p>Contractors receive general training in order to access our sites and then specific training on the hazards and risks they will experience in the area of the site that they work. Contractors with Diageo email addresses can access our training portal Diageo My Learning Hub.</p>
<div>403-06</div> <div> <div></div> <div> <b>Promotion of worker health</b> </div> </div>	<p>We promote worker health and encourage employees to access local services and systems, on a voluntary basis, through several channels:</p> <ul style="list-style-type: none"> <li>• Our Benefits team facilitates non-occupational medical and healthcare services. We provide optional medical insurance, which is communicated to employees through internal communication channels.</li> <li>• To make wellbeing part of our culture every day, everywhere, we have created the Diageo Wellbeing Philosophy and set up a dedicated intranet site to share information with employees.</li> <li>• On Diageo My Learning Hub, we have developed a Wellbeing channel where employees can find learning materials on physical, mental, social and financial wellbeing and other courses such as on positive drinking behaviours. We have provided all employees with access to the digital mental health app UNMIND and we offer an Employee Assistance Programme.</li> <li>• Our psychological safety employee toolkit aims to foster an environment where everyone can openly speak up, take personal risks and offer opposing views without fear of consequence.</li> <li>• Our Employee Engagement team runs health and wellbeing awareness capability weeks covering subjects including mental health, mindfulness techniques and nutrition.</li> </ul> <p>Contractors who have a Diageo email address can access the above wellbeing content on Diageo My Learning Hub, the wellbeing internal website and the psychological safety toolkit.</p>

How we have met each disclosure	<div></div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div></div> Partially disclosed and missing at least one required indicator	<div></div> Not disclosed	<div></div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
<div> <div></div> <div> <div>403-07</div> <div> <b>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b> </div> </div> </div>	<p>We partner with suppliers, in over 100 countries, who work with us and support our mutual commitment to creating the highest-quality products in a sustainable and ethical way. As outlined in our Partnering with Suppliers Standard, we expect our suppliers to meet applicable local and national health and safety laws and regulations, including those related to the design, construction and maintenance of facilities for employees and contract workers. We expect suppliers to comply with our <a href="#">Global Health, Safety and Wellbeing Policy</a> and Global Standards as well as adhering to, where applicable, Diageo's Life Saving Rules which define the core expectations and behaviours to adopt to ensure a world-class health and safety culture and working environment. We expect our suppliers to train their people to required health and safety competence levels to enable them to conduct their work-related tasks and activities in a safe, healthy and responsible manner. This should also include wellbeing-specific training on areas like mental health.</p> <p>We build core health and safety requirements and performance measure deliverables into our third-party service-level agreements (SLAs). This helps us prevent and mitigate significant occupational health and safety impacts directly linked to our operations, products or services through our business relationships. We regularly meet third-party service providers to review their delivery against performance measures. We will also withdraw from business relations with service providers that put the health and safety of employees at risk or that do not consistently deliver the performance measures within the SLAs.</p>
<div> <div></div> <div> <div>403-08</div> <div> <b>Workers covered by an occupational health and safety management system</b> </div> </div> </div>	<p>All our employees (full-time or part-time) as well as all contractors must comply with the mandatory requirements of our <a href="#">Global Health, Safety and Wellbeing Policy</a>, as well as adhere to all relevant global risk management standards. Adhering to these standards and requirements is continually assessed by internal audit. In this fiscal, on a global basis, 2,761 self-assessments were carried out on our Health and Safety Global Standards.</p> <p>Where appropriate, our sites are accredited to the ISO 45001 (or equivalent) Occupational Health and Safety Management System Standard and are regularly audited against this standard by an approved third party.</p> <p>No employees or contractors are excluded from the occupational health and safety management system. Health and safety performance is monitored through regular site, regional and global business performance meetings.</p>

How we have met each disclosure	<div></div> <div>Fully disclosed as outlined by the GRI Sustainability Reporting Standards</div>	<div></div> <div>Partially disclosed and missing at least one required indicator</div>	<div></div> <div>Not disclosed</div>	<div></div> <div>Not considered material to our business at this time</div>
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
403-09 <b>Work-related injuries</b>	<p>In line with industry best practice, we include our own employees plus temporary staff and contractors who work under our direct supervision in our accident metrics.</p> <p><b>Lost time accident (LTA)</b> An LTA in Diageo is defined as any work-related incident, involving injury or illness, where a person is unable to conduct their routine and meaningful tasks and a healthcare professional or Diageo healthcare professional recommends one or more days away from work (excluding the day of injury or onset of illness).</p> <p><b>Total recordable accidents (TRA)</b> A TRA is the sum of in-scope, work-related accidents including fatalities, lost time accidents, restricted work cases and medical treatment cases excluding only those that require simple first-aid treatment.</p> <p><b>Severe injury and fatality prevention</b> All business units are required to conform to our Global Severe and Fatal Incident Prevention Programme. This programme aims to eliminate the risks that lead to severe or fatal incidents and ensures suitable and sustainable controls are in place. Local and regional teams make sure employees and workers are trained on these requirements and conduct frequent, robust self-assessment audits to measure ongoing compliance to this mandatory programme.</p> <p><b>Accident rates</b> Our first metric, lost time Accident frequency rate (LTAFR) per 1,000 full-time equivalents (FTEs) was 1.06, an increase when compared with fiscal 23. This means our overall global target of less than or equal to 1.0 was not achieved this year. The increase is driven by an increased number of lost time accidents in Scotch and North American markets. Our second metric, total recordable accident frequency rate (TRAFR) measures the number of recordable accidents per 1,000 workers. Our aim is to achieve a TRAFR performance of lower than 3.5. In fiscal 24, TRAFR was 1.97 accidents per 1,000 workers, reduced from 2.06 in fiscal 23.</p> <p>This year, there were no employee (including contractors under our direct supervision) fatalities on or off our sites and no contractor fatalities on our sites.</p>

How we have met  
each disclosure



Fully disclosed as outlined  
by the GRI Sustainability  
Reporting Standards



Partially disclosed and  
missing at least one  
required indicator



Not disclosed



Not considered material  
to our business  
at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response					
	Safety data by region (fiscal 24)					
	Region	LTAFR	TRAFR	Fatalities <sup>1</sup>	Severity rate <sup>2</sup>	Independent contractor LTAs <sup>3</sup>
	North America	1.80	3.75	0	76.40	0
	Europe	1.59	3.30	0	48.50	9
	Asia Pacific	0.76	0.85	0	7.40	0
	Latin America and Caribbean	0.49	1.89	0	65.10	1
	Africa	0.63	1.25	0	44.10	6
	<b>Diageo (total)</b>	<b>1.06</b>	<b>1.97</b>	<b>0</b>	<b>40.60</b>	<b>16</b>
	1. Fatalities include any employee work-related fatality arising in their day-to-day work environment, or any work-related fatalities occurring to third parties and contractors (non-FTEs), while on our premises.					
	2. Severity rate is number of days lost per 1,000 employees and is a measure of the seriousness of the incident and consequent absence from work.					
	3. An LTA rate is not reported for independent contractors because of the difficulty and administrative burden of accurately recording headcount. Performance is measured by an absolute incident number.					
	Lost-time accident frequency rate per 1,000 full-time employees <sup>1</sup>					
	Region	2020	2021	2022	2023	2024
	North America	0.31	1.14	1.85	0.36	1.80
	Europe	1.03	2.44	1.09	1.59	1.59
	Asia Pacific	0.30	0.33	0.59	0.52	0.76
	Latin America and Caribbean	1.56	1.06	0.61	1.85	0.49
	Africa	0.36	0.25	1.01	0.15	0.63
	<b>Diageo (total)</b>	<b>0.60</b>	<b>1.03</b>	<b>0.92</b>	<b>0.91</b>	<b>1.06</b>
	1. Number of accidents per 1,000 employees and directly supervised contractors resulting in time lost from work of one calendar day or more.					
	Please refer to the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information about how data has been compiled.					
	Work-related injuries					
		2020	2021	2022	2023	2024
	LTIFR (per million hours worked)	0.300	0.510	0.460	0.450	0.530
	LTIR (per 200,000 hours worked)	0.060	0.102	0.092	0.091	0.106
	We investigate all accidents and use data-driven trending to determine focus areas where interventions may be required. Cuts/lacerations across our own employee group as well as the contractor group was the primary incident type in last fiscal. Slips/trips and falls, while significantly reduced across our contractor group, continues to be an issue among our own employees and as a result we have included it as one of our five ‘Strive for Zero’ rules. In fiscal 24, we categorised accidents according to the seriousness of the injuries sustained (six categories, i.e. amputation, concussion, crushing, fracture, hospitalisation and second/third degree burns) - 22% of all accidents have been categorised as resulting in ‘serious injuries’.					

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed



Not considered material to our business at this time




# GRI Index *continued*

## Topic standards

### Social *continued*

#### Occupational health and safety

Disclosure	Our response
403-10  <b>Work-related ill health</b>	<p>Acute onset of occupational illness is included in our LTA definition, however, occupational disease rates are not disclosed because of regional variances in capabilities, national practice and regulatory barriers which prevent the recording or disclosure of many communicable diseases.</p> <p><b>Omissions:</b> data on work-related ill health at a global level.</p> <p><b>Reason:</b> information not available/incomplete.</p> <p><b>Explanation:</b> we do not collate data on work-related ill health at a global level.</p>

How we have met  
each disclosure



Fully disclosed as outlined  
by the GRI Sustainability  
Reporting Standards



Partially disclosed and  
missing at least one  
required indicator



Not disclosed



Not considered material  
to our business  
at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Training and education

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to occupational training and education</div>	<p>We place great emphasis on continuous learning as a means of developing our people – it is a core pillar of our people strategy. Our vision is to support people to be better, providing the knowledge, skills, experiences and communities that allow them to grow themselves. This allows them to achieve a fulfilling and meaningful impact on Diageo's performance and their career development, all in an environment that is distinctive and inclusive.</p> <p>Our approach is reflected in key global policies. In our <a href="#">Global Human Rights Policy</a>, we recognise the importance of learning by committing to providing our employees with learning and development opportunities to enhance their skills and progress in their careers.</p> <p>In our <a href="#">Global Health, Safety and Wellbeing Policy</a>, we commit to training and motivating our employees to work safely and responsibly. We provide comprehensive learning and development opportunities to equip each individual with the knowledge and skills required to advance their careers and take proactive steps to prevent injuries and illnesses while supporting their physical, mental and emotional wellbeing.</p> <p>Through learning and training needs analyses, we identify the skills, knowledge and behavioural needs required of individuals and teams for Diageo to win now and in the future.</p> <p>We leverage our performance management process to determine development opportunities for every employee across the organisation. We evaluate employees' performance against annual goals and identify where they may benefit from our extensive range of internal and external training programmes. Additionally, each function assesses its own training needs based on its performance imperatives, providing additional insights to help guide employees to the right training, at the right time.</p> <p>Understanding Diageo's capabilities gaps and needs helps us craft and execute targeted strategies, in partnership with our markets and functions, across Talent Strategy, Organisation Effectiveness, Talent Acquisition, Reward and Learning and Development.</p> <p>In fiscal 24, we have focused on company-wide capability priorities, as agreed with the Executive Committee, that include digital upskilling and reskilling, ESG upskilling, commercial upskilling and leadership and people management upskilling. See GRI 404-02 below for more detailed information.</p> <p>We have a well-established process for assessing and measuring the impact of training programmes, with regular reviews of take-up, and impact, specifically relating to our strategic capability requirements. Our Learning Centre of Excellence is responsible for driving this activity and assessing progress.</p>

How we have met each disclosure



- Fully disclosed as outlined by the GRI Sustainability Reporting Standards
- ◐ Partially disclosed and missing at least one required indicator
- Not disclosed
- ⊗ Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Training and education

Disclosure	Our response
<p>404-01 <b>Average hours of training per year per employee</b></p> 	<p>We track employee training hours – from both global and local programmes. We have shifted to a more targeted approach to learning, helping to close skill gaps and develop new capabilities in emerging business priorities. This year, the system recorded a total of 635,889 learning hours, with each of our employees on Workday receiving an average of 24 hours of targeted learning. This represents an increase in learning hours per employee compared with the previous fiscal year (22 hours) – reflecting the acceleration of training focused on priority skills, such as coaching, digital, and on the ‘dial-up behaviours’.</p> <p><b>Omissions:</b> training hours per employee, by gender, training hours from non-Workday markets</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> gender is a sensitive data field that is not included in our training measurement systems. To protect the integrity of sensitive data, we collect it only when absolutely necessary. There is no current use case for training data to be analysed by gender. Data is typically analysed and provided by region, management level or by topic in case of Workday markets.</p> <p>These figures don’t represent the full scale of development opportunities that Diageo’s continuous learning culture provides. They include access to a broad range of training programmes, and offer a diverse range of learning formats, including online courses, micro learning modules, coaching, mentoring and on-the-job training, catering to different learning styles and preferences. Cultivating a continuous learning culture fosters innovation, agility and a competitive edge in the rapidly changing marketplace that we operate in.</p>
<p>404-02 <b>Programs for upgrading employee skills and transition assistance programs</b></p> 	<p>We want our people to be able to access learning that is recognised and valued for the performance impact it drives ‘today’ and as a critical enabler of everyone’s growth and development.</p> <p>We achieve this through our three core strategic pillars:</p> <ol style="list-style-type: none"> <li><b>Promote a continuous learning culture:</b> to facilitate personalised, micro-learning moments every day, where individuals take ownership for their learning needs, supported by peer learning opportunities and enabled by our learning platform, Diageo My Learning Hub. While employees own their learning, line managers provide important guidance and support via regular development check-ins using our Partners for Growth process.</li> <li><b>Developing targeted learning programmes:</b> that address priority skill gaps, using a blend of online modules, instructor-led workshops (live or virtual) and on-the-job training. Utilising Diageo My Learning Hub to curate and deliver personalised learning journeys based on individual roles and business needs.</li> <li><b>Ensure learning experiences are strategically targeted</b> to equip employees as they navigate key transitions throughout their career journey at Diageo, for example: <ul style="list-style-type: none"> <li>Onboarding: An immersive programme that combines micro-learning modules with opportunities to connect new hires with colleagues who can explain company culture, help navigate priority tasks and make connections with relevant networks.</li> <li>Providing learning pathways and certification programmes to help employees adapt to changing business needs - acquiring new skills as their roles evolve in response to emerging technologies, customer needs and consumer preferences.</li> </ul> </li> </ol> <p>Our learning and development platform, Diageo My Learning Hub, contains a library of more than 20,000 external learning resources that complement our own proprietary learning content and provides our people with access to best-in-class learning on any device, anywhere, at any time.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed




Not considered material to our business at this time





# GRI Index *continued*

## Topic standards

### Social *continued*

#### Training and education

Disclosure	Our response
	<p>Most of our employees use Diageo My Learning Hub to supplement their personal development via individual development plans and performance goals, as part of their Partners for Growth (P4G) appraisal. Diageo My Learning Hub also supports leadership development programmes such as Impact, which in fiscal 24 was focused on enhancing coaching skills across our people manager population (more than 1,100 trained this year) by blending online learning with attendance at virtual or in-person expert-led masterclasses.</p>
404-03 <div>  <b>Percentage of employees receiving regular performance and career development reviews</b> </div>	<p>In fiscal 24, 71% of our employees received regular performance reviews.</p> <p>Our performance and talent management processes encourage managers and employees to have regular meaningful performance and development conversations. Setting clear performance and development goals and discussing achievements against these goals on a regular basis is key for growth – both for our people and the business. We emphasise both the specific results achieved ('the what') and the manner in which they are achieved ('the how') in our performance and development conversations to ensure we take a holistic view of performance and encourage the right behaviours when delivering outcomes.</p> <p><b>Omissions:</b> data by gender and employee category.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> performance management processes in some parts of the world (especially in some of our supply roles), are managed outside Workday, our HR information management system. In some cases, markets follow locally defined or required guidelines. As described in GRI 404-01, we do not collect data by gender unless there is strong business case for doing so.</p>


How we have met each disclosure	<div>  Fully disclosed as outlined by the GRI Sustainability Reporting Standards </div>	<div>  Partially disclosed and missing at least one required indicator </div>	<div>  Not disclosed </div>	<div>  Not considered material to our business at this time </div>
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# GRI Index *continued*





## Topic standards

### Social *continued*

#### Diversity and equal opportunity

Disclosure	Our response
3-3 <div>  </div> <b>Our management approach to diversity and equal opportunity</b>	<p>We are committed to creating the most inclusive and diverse culture possible, not just because it's the right thing to do, but because we believe this commitment helps us to recruit and retain the best employees, achieve better performance and have a greater impact on society.</p> <p>We are committed to supporting our people at various life stages in their careers while removing financial barriers, which is crucial to ensuring sustainable communities and economies. For example our Global Family Leave Policy, Thriving through Menopause, UK Carer's Leave Policy and Flexible Working and Wellbeing philosophies support our people to make important decisions during 'life moments' without worrying about financial implications of time off. Our <a href="#">Global Human Rights Policy</a> ensures that there is no discrimination and actively prevents any form of harassment.</p> <p>We partner with our Business and Employee Resource Groups (BRGs and ERGs) who represent and share ideas, views and lived experiences, that help us take action in the development and implementation of policies and guidelines that support our people. Please see the Resource Groups at Diageo section of our <a href="#">website</a>. Internally we communicate new policies and existing amendments to all impacted employees through email, online channel engagement and people manager communications, alongside awareness and education sessions. Externally we continue to share news of our policies and guidelines on our <a href="#">website</a> to allow us to attract future talent, and ensure our stakeholders understand our ambitions as we enhance our inclusive culture.</p> <p>To track the effectiveness of our approach to diversity and equal opportunity, we monitor a number of inclusion and diversity ambitions each month, which our Executive Committee reviews each quarter. We have directly linked our senior leader long-term incentive plan awards to delivering these ambitions. We also keep track of our employees' experience of diversity through our annual Your Voice survey and regular Executive listening sessions with our BRGs and ERGs. For an overview of our leading policies and guidelines see the Champion inclusion and diversity section of our Annual Report on pages 59-60, and for information on how we calculate diversity and equal opportunity performance, see the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index.</p> <p>In our industry, women have been historically underrepresented in manufacturing and STEM (science, technology, engineering and mathematics) roles. However, we are dedicated to changing this narrative to create an industry that is truly diverse and inclusive through initiatives like graduates, apprenticeships, returnships and scholarships.</p> <p>As advertisers of beloved brands worldwide, we recognise our ability to shape culture through our advertising, content, partnerships and suppliers. We are committed to promoting diversity by increasing the representation of women and ethnically diverse directors who work on our advertising. To support women re-entering the industry after career breaks, we partner with Creative Equals on a returner scheme in the UK, North America and India.</p> <p>We are also committed to supporting people with career paths in hospitality, through Learning for Life and our Diageo Bar Academy, where women are proportionately represented. We believe in having a diverse supply chain that reflects our inclusion and diversity values. We work with diverse suppliers and help them become accredited with advocacy organisations, which creates opportunities for them within our business. More details can be found in the Annual Report on pages 59-60.</p>

How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Diversity and equal opportunity


Disclosure	Our response
<div>405-01</div> <div> <div></div> <div>Diversity of governance bodies and employees</div> </div>	<p>The percentage of female leaders globally is 44% inclusive of our Executive Committee while the percentage of ethnically diverse leaders globally stands at 46% In addition, our Board composition is 70% female and 40% ethnically diverse. More employee profile information by gender is included in the Our people and culture section of our Annual Report on page 56.</p> <p>We strive to cultivate a diverse leadership group, both in terms of nationality and ethnic background. To achieve this, we encourage leaders to move between markets in which we operate, alongside local hiring and development, across our global operations. Our leadership and talent programmes are structured to promote a balanced intake of talent across a wide spectrum of markets, and this is reflected in the vibrant mix of 112 different nationalities at Diageo.</p> <p><b>Omissions:</b> employee profile information by age and specific group.</p> <p><b>Reason:</b> not applicable.</p> <p><b>Explanation:</b> leadership is analysed in further detail in the Annual Report. Membership of other groups, such as those described above, is not typically analysed for additional insight.</p>
<div>405-02</div> <div> <div></div> <div>Ratio of basic salary and remuneration of women to men</div> </div>	<p><b>Omissions:</b> ratio of basic salary and remuneration of women to men.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> given the complexity of our operations, we don't currently collect this data at a global level, however, we have been reporting our gender pay gap report in our Diageo Great Britain and Diageo Scotland businesses for seven years. In our most recent 2023 Gender Pay Gap Report, the headline figures were a combined mean hourly pay gap of (12.9)% and combined median hourly gender pay gap of (6.6)% in favour of women, across our UK businesses.</p> <p>Our gender pay gap reports can be found on our <a href="#">website</a>.</p>





How we have met each disclosure				
	<div></div> <div>Fully disclosed as outlined by the GRI Sustainability Reporting Standards</div>	<div></div> <div>Partially disclosed and missing at least one required indicator</div>	<div></div> <div>Not disclosed</div>	<div></div> <div>Not considered material to our business at this time</div>

GRI Index *continued*

Topic standards

Social *continued*

Non-discrimination		
Disclosure	Our response	
3-3  <b>Our management approach to non-discrimination</b>	<p>All our employees have the right to expect that their human identity and dignity will be respected in the workplace, and we reject any form of discrimination.</p> <p>Further information:</p> <ul style="list-style-type: none"> <li>• <b>Our policies and standards:</b> For information on our approach to non-discrimination, please see our <a href="#">Human Rights Global Policy</a>. We also hold our suppliers accountable to the values set out in our Human Rights Global Policy, as described in our <a href="#">Partnering with Suppliers Standard</a>. This is a contractual requirement.</li> <li>• <b>Our website:</b> For information about our human rights governance process, see the Doing business the right way section of our website.</li> <li>• <b>Our reports:</b> See the Doing business the right way section of our Annual Report on pages 53-54 for more information.</li> </ul> <p>Our Dignity at Work Policy sets out the responsibility of each of us to demonstrate the highest standards of personal integrity in our behaviour, in line with our values. Our Dignity at Work e-learning module is also available in 17 languages and has been adapted in line with local legislation and cultures.</p> <p>We ensure adherence to our non-discrimination policies through internal review and in response to feedback received through formal, external processes. Our evaluation includes assessment of our SpeakUp data and other engagement mechanisms, such as through our Human Resources (HR) Business Partners who provide HR services to our various departments.</p> <p>We take breaches of our Dignity at Work Policy seriously and we follow up with appropriate disciplinary measures. These are determined by local disciplinary committees and overseen centrally by a member of the Global Business Integrity or Employee Relations teams to ensure consistency of approach and outcomes.</p>	


How we have met each disclosure		Fully disclosed as outlined by the GRI Sustainability Reporting Standards		Partially disclosed and missing at least one required indicator		Not disclosed		Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Non-discrimination

Disclosure	Our response
<div>406-01</div> <div>  <b>Incidents of discrimination and corrective actions within direct operations</b> </div>	<p>Measures are in place to manage and monitor allegations of discrimination. The Dignity at Work Policy remains the cornerstone of Diageo’s commitment to identify and challenge any form of discriminatory behaviour wherever it may happen within the organisation, empowering and supporting colleagues to speak up if they witness any activity of concern.</p> <p>This year 47 allegations relating to discriminatory behaviour were reported via SpeakUp, of which four were found to be substantiated. These were all internal matters and did not involve any suppliers or external parties.</p> <p>Per Diageo’s zero-tolerance approach to discrimination, all cases were reviewed via a final report sent to decision makers. Appropriate remedial activities were undertaken in response including, where necessary, disciplinary action. Remediation plans implemented, where appropriate, for the four substantiated cases included coaching, training and policy review. Completion of remediation plans was tracked via investigation case leaders to ensure resolution. All four substantiated cases are now closed with appropriate action taken.</p>
<div>Suppliers at significant risk for incidents of discrimination and corrective actions</div>	<p>Our four-pillar ethical audits are used to identify incidents of discrimination and other non-compliances in our supply chain, as described in our <a href="#">Global Human Rights Policy</a>. When such incidents are identified, we follow up with corrective action plans for suppliers to resolve open incidents.</p> <p><b>Suppliers</b></p> <p>Total number of discrimination non-compliances within our supply chain: 21</p> <p>Change versus previous fiscal year: +6</p> <p>Total number of non-compliances remediated and verified as closed: 12/21</p>

How we have met each disclosure	<div>  Fully disclosed as outlined by the GRI Sustainability Reporting Standards </div>	<div>  Partially disclosed and missing at least one required indicator </div>	<div>  Not disclosed </div>	<div>  Not considered material to our business at this time </div>
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Freedom of association and collective bargaining

Disclosure	Our response
<div>3-3</div> <div>  <b>Our management approach to freedom of association and collective bargaining</b> </div>	<p>We have a strong commitment to industrial dialogue, supporting the right of employees to join or not join a trade union, as outlined in our Global Human Rights Policy. We also expect this of our suppliers, as outlined in our Partnering with Suppliers Standard. This is a contractual requirement.</p> <p>We aim to maintain regular and open dialogue with unions over issues of common interest. We also believe in the same principles for our suppliers.</p> <p>We use internal reviews and our supplier assessment process to evaluate our approach. Reviews include input from trade unions and any feedback we receive through SpeakUp and other engagement mechanisms. As indicated within our Partnering with Suppliers Standard, we expect our suppliers to allow their employees freedom of association and collective bargaining in accordance with applicable laws and regulations. This includes providing the right to join a trade union and prohibiting any intimidation, harassment or violence against any union members and representatives.</p> <p>In fiscal 24, as part of our commitment to assess human rights compliance, our direct operations implemented a self-assessment questionnaire to review human rights risks, specifically including our approach to freedom of association and collective rights. Where any concerns are identified, this enables us to introduce corrective action plans as may be appropriate.</p> <p>In countries where the right to freedom of association is restricted by law, we support the development of alternative means of representing employees’ interests, by investing in individual consultations.</p> <p>We believe our commitment helps to enhance constructive dialogue in the workplace, and achieves a peaceful, inclusive and democratic participation of employee representatives, resolves conflicts peacefully and effectively and enhance business performance. A failure to respect freedom of association or collective bargaining within our organisation and our supply chains could pose serious risks to our employees’ human rights, lead to industrial actions and impact the reputation and performance of our business.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li><b>Our policies and standards:</b> Details of our approach to freedom of association and collective bargaining are set out in our Global Human Rights Policy and in the Human Rights section of our Partnering with Suppliers Standard.</li> <li><b>Our website:</b> For information about our human rights governance process, see the Doing business the right way section of our website.</li> </ul>

How we have met each disclosure	<div>  Fully disclosed as outlined by the GRI Sustainability Reporting Standards </div>	<div>  Partially disclosed and missing at least one required indicator </div>	<div>  Not disclosed </div>	<div>  Not considered material to our business at this time </div>
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Freedom of association and collective bargaining

Disclosure	Our response
<div>407-01</div> <div> <div></div> <div> Operations in which the right to freedom of association and collective bargaining may be at risk </div> </div>	<p>In fiscal 24, there has been a focus on our supply sites, involving a detailed self-assessment questionnaire process that includes scrutiny of compliance with employee rights relating to freedom of association and collective bargaining. The process has not revealed any significant or material concerns.</p> <p>Additionally, as part of our broader commitment to assessing human rights compliance in fiscal 24, all our direct operations implemented a self-assessment questionnaire to identify any potential violations or significant risks to human rights, including workers’ rights to exercise freedom of association or collective bargaining. Where any significant or material risks are identified, corrective action plans, as may be appropriate, will be implemented.</p> <p>In countries where the right to freedom of association is restricted by law, we support the development of alternative means of representing employees’ interests, by investing in individual consultations.</p> <p>We respect our employees’ choice to join or not join a trade union or other organisations of their choice, and to bargain collectively in support of their mutual interests. We support rights to exercise freedom of association and collective bargaining by taking appropriate measures to prohibit any form of intimidation or retaliation against workers seeking to exercise their right, by reviewing and refreshing our Global Human Rights Policy on an annual basis.</p> <p>We also investigate allegations of violations or risks to freedom of association or collective bargaining as and when they may arise, and take remedial action, as appropriate. In fiscal 24, we are not aware of any direct operations that have significant risks concerning issues related to freedom of association and collective bargaining.</p>
<div>Suppliers in which the right to freedom of association and collective bargaining may be at risk</div>	<p>During fiscal 24 we conducted a saliency assessment of 15 prioritised supply chains across raw materials, packaging, logistics, marketing, manufacturing and indirects. Our supply chains are prioritised based upon inherent risk, materiality and spend data. We assessed our impact on these supply chains for salient risk based upon scope (number of individuals affected), scale (gravity of impact on human rights), remediability (our ability to address and remedy any harm caused) and the likelihood of the impact occurring. Within these priority supply chains, we have not identified freedom of association to be a salient risk.</p> <p>We identify issues of non-compliance relating to freedom of association and collective bargaining through our four-pillar ethical audits. We have key performance indicators in place in relation to the closure of any non-compliances identified; this helps ensure we remain effective with our actions taken. When issues are identified, we are following up with the suppliers as part of their corrective action plans to ensure open non-compliances are resolved.</p> <p>Further information on priority supply chains can be found in GRI 3-3 Supplier Social Assessment.</p>


How we have met each disclosure	<div></div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div></div> Partially disclosed and missing at least one required indicator	<div></div> Not disclosed	<div></div> Not considered material to our business at this time
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# GRI Index *continued*





## Topic standards

### Social *continued*

#### Child labour

Disclosure	Our response
3-3 <div>  </div> <b>Our management approach to child labour</b>	<p>We act in line with the United Nations Guiding Principles on Business and Human Rights. We do not permit child labour within our operations or those of our suppliers or business partners.</p> <p>We will not employ anyone under the age of 16. Employees under the age of 18 will not perform any hazardous work. We respect and comply with all relevant local and international laws regarding minimum age for employment and we verify identification documents prior to hiring.</p> <p>We assess our activities for risk of the worst forms of child labour, as defined by the International Labour Organization’s Worst Forms of Child Labour Convention, 1999 (No. 182, Article 3). We investigate allegations as and when they come up, and take remedial action, involving relevant local agencies as appropriate. We assess child labour risk through our own farm visits and ongoing due diligence processes.</p> <p>In fiscal 24, as part of our commitment to assess human rights compliance, our direct operations applied a self-assessment questionnaire to review human rights risks, specifically including child labour risks. We assessed child labour risk by asking questions related to having ever found workers that were under minimum legal working age and the measures that are taken to verify the age of workers prior to hiring. Through this assessment we are not aware of any direct operations that have significant risks concerning issues related to child labour. Where the assessment suggests our measures can be strengthened to better identify and prevent risk, this enables us to introduce action plans as may be appropriate.</p> <p>We have identified child labour as a potential risk within our agricultural supply chain, particularly in Africa. To address this, we have developed a child protection toolkit to educate our own people on the risks to children’s safety from working on small farms, including what activities are unacceptable and pose a risk to their development. We build similar awareness within farming communities through our training programmes. Through our human rights due diligence processes we continue to evaluate ongoing risk, deliver mitigation plans, train our teams and assess the effectiveness of our approach.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our reports:</b> Our Doing business the right way section in the Annual Report for more information on our management approach to human rights.</li> <li>• <b>Our policies and standards:</b> Details of our approach to child labour are set out in our Human Rights Global Policy.</li> <li>• <b>Our website:</b> For information about our human rights governance process, see the Doing business the right way and Responsible sourcing sections of our website.</li> </ul> <p>More details on the human rights assessment can be found in the Annual Report on pages 53-54.</p>

How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Child labour

Disclosure	Our response
<div>408-01</div> <div> <div></div> <div> <b>Operations at significant risk for incidents of child labour</b> </div> </div>	<p>Through our assessments of internal operations, we have not identified any risk of the worst forms of child labour, as defined by the International Labour Organization’s Worst Forms of Child Labour Convention, 1999 (No. 182, Article 3). We will investigate allegations as and when they occur and take appropriate remedial action, involving relevant local agencies as appropriate.</p>
<div> <div></div> <div> <b>Suppliers at significant risk for incidents of child labour</b> </div> </div>	<p>As indicated within our <a href="#">Partnering with Suppliers Standard</a>, we expect our suppliers to adhere to applicable laws and regulations concerning minimum working age and to protect employees under 18 by allowing them access to education, limiting employment during typical resting hours and ensuring no exposure to working conditions that are likely to jeopardise their health and safety or morals.</p> <p>Children and young workers is a key element of the SMETA (Sedex Members Ethical Trade Audit) audit methodology and age verification takes place through the review of documents including policies and procedures in place to manage child labour. We have key performance indicators in place in relation to the closure of any non-compliances identified, which helps ensure we remain effective with our actions taken. When issues are identified, we follow up with the suppliers as part of their corrective action plans to ensure open non-compliances are resolved.</p> <p>During fiscal 24 we conducted a saliency assessment of 15 prioritised supply chains across raw materials, packaging, logistics, marketing, manufacturing and indirects. Our supply chains are prioritised based upon inherent risk, materiality and spend data. We assessed our impact on these supply chains for salient risk based upon scope (number of individuals affected), scale (gravity of impact on human rights), remediability (our ability to address and remedy any harm caused) and the likelihood of the impact occurring. Across our 15 priority supply chains, we have identified child labour to be a potential high risk in some of our key raw materials (sugar and sweeteners, cereals, grapes, flavours and botanicals) as well as packaging components (glass, cartons and corrugate, labels and sleeves, cans, closures and crowns) and within manufacturing (chemicals and gases, barrels and kegs). We are working with our supply chain partners, industry bodies, NGOs and peers to create action plans for mitigating any risks identified. This also includes the development of a child protection toolkit for both farming supply networks and our employees involved with the supply chain.</p>

#### How we have met each disclosure


- Fully disclosed as outlined by the GRI Sustainability Reporting Standards
- Partially disclosed and missing at least one required indicator
- Not disclosed
- Not considered material to our business at this time

# GRI Index *continued*





## Topic standards

### Social *continued*

#### Forced or compulsory labour

Disclosure	Our response
<div>3-3</div> <div>  <b>Our management approach to forced or compulsory labour</b> </div>	<p>We act in line with the United Nations Guiding Principles on Business and Human Rights. We do not permit forced or compulsory labour within our operations or those of our suppliers or business partners.</p> <p>We do not permit involuntary servitude for our employees or within our suppliers or business partners. This includes the consideration of debt bondage and unacceptable financial costs forced upon workers. We respect and comply with all relevant local laws regarding voluntary employment. We are committed to protecting the rights of all workers in our value chain, including migrant workers who may be only temporarily present.</p> <p>In fiscal 23, as part of our commitment to assess human rights compliance, our direct operations applied a self-assessment questionnaire to review human rights risks, specifically including forced or compulsory labour risks. We assessed forced or compulsory labour risks by asking questions such as workers having the right to refuse to work overtime and having the freedom to leave employment when a contract expires. Through this assessment we are not aware of any direct operations that have significant risks related to forced or compulsory labour. Where the assessment suggests our measures can be strengthened to better identify and prevent risk, this enables us to introduce action plans as may be appropriate.</p> <p>Through our human rights impact assessments, we have reviewed higher-risk areas of our value chain network, including agricultural supply chains in Africa, Brazil, Guatemala, India, Mexico, Turkey and the United Kingdom and are not aware of any operations that have significant risks concerning issues related to forced or compulsory labour. If any allegations are reported, we will investigate and take remedial action, involving relevant local agencies as appropriate. More details are included in our submission in the United Kingdom’s <a href="#">Modern Slavery Statement</a>. We will continue to assess forced or compulsory labour risk through our ongoing due diligence processes. We will investigate allegations as and when they occur and take remedial action, involving relevant local agencies as appropriate.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b><a href="#">Our reports</a>:</b> Our Doing business the right way section in the Annual Report for more information on our management approach to human rights.</li> <li>• <b><a href="#">Our policies and standards</a>:</b> Details of our approach to forced or compulsory labour are set out in our Human Rights Global Policy.</li> <li>• <b><a href="#">Our website</a>:</b> For information about our human rights governance process, see the Doing business the right way and Responsible sourcing sections of our website.</li> </ul> <p>More details can be found in the Annual Report on pages 53-54.</p>

#### How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

GRI Index *continued*

Topic standards

Social *continued*

Forced or compulsory labour

Disclosure	Our response
<div>409-01</div> <div> <div>●</div> <div> Operations at significant risk for incidents of forced or compulsory labour </div> </div>	<p>Through our assessments on internal operations, we have not identified any significant risks related to forced or compulsory labour. We will investigate allegations as and when they occur and take appropriate remedial action, involving relevant local agencies as appropriate.</p>
<div>Suppliers at significant risk for incidents of forced or compulsory labour</div>	<p>As indicated within our <a href="#">Partnering with Suppliers Standard</a>, we expect our suppliers to strictly prohibit the use of forced labour, including debt bondage and any financial burdens on workers by withholding wages or paying expenses such as recruitment fees.</p> <p>Workers must not be restricted with their movement, for example, the retention of identification documents and bank payment cards, and workers should not be forced to use company-provided accommodation.</p> <p>Within our supply chain, incidents of non-compliance raised under Employment Is Freely Chosen are captured through four-pillar ethical audits. We have key performance indicators in place in relation to the closure of any non-compliances identified and this helps ensure we remain effective with our actions taken. When issues are identified, we are following up with the suppliers as part of their corrective action plans to ensure open non-compliances are resolved.</p> <p>During fiscal 24 we conducted a saliency assessment of 15 prioritised supply chains across raw materials, packaging, logistics, marketing, manufacturing and indirects. Our supply chains are prioritised based upon inherent risk, materiality and spend data. We assessed our impact on these supply chains for salient risk based upon scope (number of individuals affected), scale (gravity of impact on human rights), remediability (our ability to address and remedy any harm caused) and the likelihood of the impact occurring. Across our 15 priority supply chains, we have identified forced labour to be a potential high risk in some of our key raw materials (sugar and sweeteners, cereals and grapes) as well as packaging components (glass, cartons and corrugate, labels and sleeves, cans and closures and crowns), point-of-sale merchandising, road transportation and within manufacturing (chemicals and gases, barrels and kegs). We are working with our supply chain partners, industry bodies, NGOs and peers to create action plans to mitigate any risks identified.</p>

How we have met each disclosure	<div>●</div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>◐</div> Partially disclosed and missing at least one required indicator	<div>○</div> Not disclosed	<div>⊗</div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Security practices

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to security practices</div>	<p>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 a number of minimum standards and guidelines that every market and site are required to adhere to.</p> <p>We operate security programmes in all markets and at all sites, with nominated and trained individuals responsible for the programme. The level of security in each market and at each site is determined by its size, risk levels and any local requirements.</p> <p>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.</p> <p>We take a risk-based approach to security, with a global programme 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. The Executive Committee, the Audit Committee and the Audit and Risk Committee review our approach and relevant risks as part of our corporate risk management programme.</p> <p>Market adherence to our corporate security policies and standards is continually monitored through reviews and audits. Global corporate security policies and standards are also subject to regular review. All updates or adjustments are communicated clearly to markets and sites.</p> <p>The Corporate Security team regularly benchmarks its practices and performance with other multinationals. It also liaises closely with government security experts through its membership of organisations such as the UK government’s National Protective Security Authority, the US State Department’s Overseas Security Advisory Council and the International Security Management Association.</p>
<div>410-01</div> <div>●</div> <div>Security personnel trained in human rights policies or procedures</div>	<p>100% of our internal Corporate Security team have been trained on our ‘Human Rights Principles for Corporate Security’, which sets out the key principles and requirements to help ensure that human rights are upheld and respected wherever we implement security operations to protect the business. These principles complement the overarching Diageo <a href="#">Global Human Rights Policy</a>, and are also based upon, and consistent with, the internationally recognised ‘Voluntary Principles on Security and Human Rights’.</p> <p>This training does not apply to third-party organisations providing security personnel. Third-party security personnel are contractually required to adhere to our <a href="#">Code of Business Conduct</a>, which incorporates our Human Rights Global Policy. That policy requires our third-party suppliers to adopt similar human rights standards and operate in line with our <a href="#">Partnering with Suppliers Standard</a>, which also includes express reference to compliance with human rights conventions.</p>

#### Rights of indigenous peoples

Disclosure	Our response
<div>411-01</div> <div>⊗</div> <div>Incidents of violations involving rights of indigenous peoples</div>	<p>We do not believe this is material to our business. We do, however, consider land rights in our human rights impact assessments.</p>








How we have met each disclosure	<div>●</div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>◐</div> Partially disclosed and missing at least one required indicator	<div>○</div> Not disclosed	<div>⊗</div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Local communities

Disclosure	Our response
3-3  <b>Our management approach to local communities</b>	<p>Our social impact strategy addresses our actual or potential positive and negative impacts on our employees, supply chains and communities. We manage potential negative impacts through our human rights framework (see page 54 of our Annual Report).</p> <p>Our positive impact programmes aim to provide opportunities for those in our communities to grow as we grow. We focus our efforts where we can make the biggest impact – providing access to skills and resources in communities where we live, work, source and sell our products. This includes providing:</p> <ul style="list-style-type: none"> <li>• Water, sanitation and hygiene (WASH) to communities around our production sites or local sourcing areas in water stressed areas.</li> <li>• Business and hospitality skills to underrepresented groups to increase their employability and improve livelihoods.</li> <li>• Agricultural skills and resources to our smallholder farmers to strengthen their resilience and economic prosperity in our most important ingredient-sourcing landscapes.</li> </ul> <p>All of our programmes strive to be inclusive by design and tackle barriers to equal representation and participation of women and other underrepresented groups (see page 60 of our Annual Report).</p> <p>Delivery of our community programmes is managed by various functions within the business, including the Corporate Relations, Supply and Procurement teams.</p> <p>In fiscal 23, we reached our 2030 target for WASH, meaning all nine of the markets included in our target invested in WASH projects since 2020. In fiscal 24 we maintained our commitment, investing in 23 WASH projects in nine countries and bringing safe water and sanitation to 128,000 people.</p> <p>Learning for Life, our business and hospitality skills programme for people from underrepresented groups reached 36,000 people in 36 countries and territories in fiscal 24.</p> <p>Across our key Africa sourcing regions and farming communities in Kenya, Ghana, Nigeria and Uganda, we have delivered seeds and inputs to smallholder farmers and are working alongside development and agronomic partners to improve farmer resilience. In fiscal 24 we delivered good agricultural practice training to 11,000 smallholder farmers. Cumulatively we reached 24,000 in total and continued to digitise smallholder value chains to collect farm-level data and use insights into the development of our programmes.</p> <p>See the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information on how we measure and report on our progress.</p>
413-01  <b>Operations with local community engagement, impact assessments, and development programs</b>	<p>We run community impact programmes in 83% of our markets. Before we commence a programme we seek insights from relevant data, take guidance from our expert NGO partners and conduct stakeholder interviews with local communities to ensure we design a programme that meets their needs. We also carry out detailed research when the programmes are complete to understand their full impact: for example, in fiscal 24 we assessed the effectiveness of our water, sanitation and hygiene (WASH) programmes in Africa. In fiscal 23 we conducted an impact assessment of Learning for Life, our business and hospitality training programme for underrepresented groups in Latin America and the Caribbean. Similar studies have assessed the impact of our smallholder farmer programmes in Africa. We use the findings and recommendations from these assessments to continuously improve our programmes.</p>
413-02  <b>Operations with significant actual and potential negative impacts on local communities</b>	<p>The social impacts of our operations are discussed in our Annual Report on pages 48-60. This includes our assessment of salient risks, vulnerable groups, high-risk markets and high-risk supply chains as well as the data and tools used to inform those assessments.</p> <p><b>Omissions:</b> the location of operations and the significant actual and potential negative impacts of operations.</p> <p><b>Reason:</b> information unavailable/incomplete.</p> <p><b>Explanation:</b> we discuss significant actual and potential negative impacts on local communities at global and local levels but do not collate and report this by specific location.</p>
<b>How we have met each disclosure</b>	<div>  Fully disclosed as outlined by the GRI Sustainability Reporting Standards            Partially disclosed and missing at least one required indicator            Not disclosed            Not considered material to our business at this time         </div>



# GRI Index *continued*

## Topic standards

### Social *continued*

Supplier social assessment



Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Human rights in our supply chain</div>	<p>Many of our real and potential social impacts are found in our supply chain. We are aware of potential negative social impacts that can occur within our supply chain and have designed our due-diligence programme to identify, mitigate and remedy these if we have caused the impact or work with partners to address this when we deem we have contributed to the impact. These impacts can affect labour and working conditions, occupational health and safety as well as other human rights impacts including forced labour and child labour. From within our policies, our <a href="#">Partnering with Suppliers Standard</a> sets out the minimum social, ethical and environmental standards we require suppliers to follow as part of their contract with us. Those standards set out our commitment to acting in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and with international standards set out in the eight core International Labour Organization conventions and recommendations.</p> <p>Our <a href="#">Responsible Sourcing</a> programme enables us to identify, assess and manage social and ethical impacts in our supply chain. All Tier 1 suppliers go through an initial screening process that considers category risk, country risks and level of spend. Where the process flags a potential risk, the supplier must register with Sedex (Ethical Data Platform) and complete a Sedex self-assessment questionnaire. Third-party audits are conducted for high-risk suppliers every three years assuming all non-compliances are addressed. Audits follow the Sedex Members Ethical Trade Audit (SMETA) Four Pillar Audit Protocol or equivalent. Where we identify instances of non-compliance, we raise a corrective action plan report and work with that supplier towards a resolution. While specific issues of non-compliance are acted on as part of the audit process, these reviews also identify trends that allow us to revise standards and guidance. If specific suppliers consistently fail to respond to improvement plans, as identified as part of their performance evaluation, we reserve the right to stop working with them.</p> <p>During fiscal 24 we conducted a saliency assessment of 15 prioritised supply chains across raw materials, packaging, logistics, marketing, manufacturing and indirects. Our supply chains are prioritised based upon inherent risk, materiality and spend data. We assessed our impact on these supply chains for salient risk based upon scope (number of individuals affected), scale (gravity of impact on human rights), remediability (our ability to address and remedy any harm caused) and the likelihood of the impact occurring.</p> <p><b>Identifying vulnerable stakeholders</b></p> <p>We identify those potentially vulnerable to human rights abuse in several ways, including through our human rights impact assessments, which cover markets in each region we operate and have an impact. These assessments will look in detail at a market’s salient risks and vulnerable stakeholders, both within our own operations and our supply chain. Finally, we work through stakeholder initiative groups such as Aim-Progress and collaborate with other industry peers to identify common vulnerable and affected stakeholders so that we can address any issues and support these stakeholders collectively.</p> <p><b>Capacity building and training programmes</b></p> <p>We ensure capability training is in place for our supply chain, which ensures suppliers are competent in executing robust, Responsible Sourcing programmes. In fiscal 24, we launched an e-learning module on identification and remediation of salient risks. This has been launched to our 15 priority supply chains and will cascade the principles of responsible sourcing through the supply chain.</p> <p>Through our stakeholder work with Aim-Progress, Diageo is an active member of both the Africa and APAC regional hubs. Through these hubs, we are working with other existing members to address the most salient human rights and responsible sourcing issues across different regions, with the intention to provide direct supplier training and capability building, as well as providing a platform to pilot new tools and methodologies that support the promotion of human rights and collective mitigation of human rights risks.</p>

# GRI Index *continued*





## Topic standards

### Social *continued*

#### Supplier social assessment

Disclosure	Our response
<div>414-01</div> <div>  <b>New suppliers that were screened using social criteria</b> </div>	<p>All suppliers of procurement-managed spend go through the screening process described in GRI 3-3 on page 84 of this ESG Reporting Index. This includes areas such as labour standards, human rights including child labour, and legal compliance on issues such as pay.</p> <p>We have embedded our ‘Spirit of Progress’ goals and our <a href="#">Responsible Sourcing programme</a> within the contractual clauses and tender processes for selecting new suppliers. Our suppliers are therefore incentivised to make progress against the environmental, social and governance focus areas laid out in our <a href="#">Partnering with Suppliers Standard</a>. Doing so will increase their chances of winning new business or maintaining current business.</p>
<div>414-02</div> <div>  <b>Negative social impacts in the supply chain and actions taken</b> </div>	<p>All suppliers flagged as a potential risk are required to register with Sedex and to complete the Sedex self-assessment questionnaire.</p> <p>Suppliers who represent a potential high risk are flagged so they can be independently audited against the SMETA Four Pillar Audit Protocol or equivalent. We have 421 such suppliers, of whom 323 or 77% were independently audited in the past three years. We commissioned all audits, but some will be accessed through the mutual recognition work stream of our stakeholder network Aim-Progress.</p> <p>A total of 2,301 issues of non-compliance have been raised through these audits, with 51% relating to health, safety and hygiene issues; 11% to working hours; 10% to wages and benefits; 7% to management systems; and the remaining 21% to other categories. We have followed up with the relevant suppliers with corrective action plans and are working together to resolve them, having already closed 1,772 issues of non-compliance – of which 12 were business critical – in fiscal 24. Where required, we are arranging follow-up audits to verify the issues have been closed.</p>

How we have met each disclosure

-  Fully disclosed as outlined by the GRI Sustainability Reporting Standards
-  Partially disclosed and missing at least one required indicator
-  Not disclosed
-  Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Public policy

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to public policy</div>	<p>As part of doing business, we engage with governments, public interest groups, industry associations and a broad range of similar bodies around the world.</p> <p>In doing so, our aim is always to comply with all laws governing political activity.</p> <p>Our Corporate Relations team manages our engagement with stakeholders on public policy matters, assessing risk and aiming to support the delivery of our strategy including, for example, promoting positive drinking and relevant fiscal and regulatory policies. For more details on our approach to public policy, see our <a href="#">Code of Business Conduct</a>.</p> <p>The team assesses public policy risks and opportunities and develops our Corporate Relations strategy in line with our Growth Ambition at market and global levels. We regularly monitor and evaluate international trade, indirect tax and regulatory risks around the world, analysing their impact and developing mitigation and response strategies.</p> <p>More information on how we manage indirect tax, trade and regulatory risks can be found in our Annual Report on page 109, while our position on specific issues related to alcohol policy is described on our <a href="#">website</a>.</p> <p>We track the effectiveness of our approach across our markets through internal reporting frameworks and ensure we adopt our strategy and allocate resources appropriately throughout the year.</p> <p>The Executive Committee, the Audit Committee and the Audit and Risk Committee review our overall approach, along with the management of specific public policy issues, as part of our overall corporate risk management activity.</p>
<div>415-01</div> <div>●</div> <div>Political contributions</div>	<p>We have not given any money for political purposes in the United Kingdom, made no donations to EU political organisations, nor incurred any EU political expenditure during the year.</p> <p>Our US-based subsidiary, Diageo North America, Inc, made contributions solely at its own discretion to non-EU political candidates and committees in the United States, where it is common practice. Contributions of approximately \$1.1 million were made by Diageo North America, Inc, during the financial year to US state and local candidates and committees, consistent with applicable laws. Additionally, our Australian-based subsidiary made contributions, solely at its own discretion, totalling approximately \$0.01 million.</p> <p>Contributions reflect no endorsement of a particular political party, and contributions were made with the aim of promoting a better understanding of our business and our views on commercial matters, as well as a generally improved business environment.</p>

How we have met each disclosure	<div>●</div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>◐</div> Partially disclosed and missing at least one required indicator	<div>○</div> Not disclosed	<div>⊗</div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Customer health and safety

Disclosure	Our response
<div>3-3</div> <div>●</div> <div>Our management approach to customer health and safety</div>	<p>We aim to design and make products that are always safe for consumers to drink, and that meet their expectations in terms of taste, consistency and presentation. We have a programme of certification for our sites that includes:</p> <ul style="list-style-type: none"> <li>• Site internal assessment to Diageo standards.</li> <li>• Market independent assurance of adherence to standards.</li> <li>• ISO 9001 for our production facilities.</li> <li>• FSSC 22000 at our brewing and packaging locations.</li> </ul> <p>At the date of this ESG Reporting index, 75%(fiscal 23 restated: 70%) of our production facilities were ISO 9001 certified and 87%(fiscal 23: 85%) of our brewing and packaging sites were certified to FSSC 22000. We have revised the previous year’s figures on ISO 9001 certification to incorporate updated information regarding our India sites, which are managed through an internal quality management system in accordance with ISO 9001 principles. In April 2024, Diageo successfully transitioned its head office from FSSC 22000 version 5 to FSSC 22000 version 6. The certification of our head office is a critical part of our global site certification regarding food safety and quality. We continue to enforce the importance of certifications, and as we build new sites or acquire new businesses, we actively pursue certifications of these sites within a reasonable timeframe.</p> <p>The Audit and Risk Committee reviews our key risks relating to customer health and safety, counterfeit products and contamination, with a particular focus on food fraud.</p> <p>The Supply and Procurement team led by the President, Global Supply and Procurement, monitors our top performance measures for quality, tracking total and critical pack defects, as well as distribution defects.</p> <p>Market-level teams meet monthly with the market head of governance to review these performance measures, along with other global and local quality performance measures, and escalate any issues to the market head of supply chain. This is part of our broader environment, health, safety and quality agenda.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our policies and standards:</b> For more information, see our Quality Global Policy and the Diageo Marketing Code.</li> </ul>
<div>416-01</div> <div>●</div> <div>Assessment of the health and safety impacts of product and service categories</div>	<p>Our products are mostly low risk in that they are unlikely to be a source of food poisoning and are stable at ambient temperatures. All products are subject to liquid testing and inspection for defects – which include critical defects relating to product safety and legislative requirements.</p> <p>We have continued to review and update our global quality and global risk management standards. These are shared with all production sites as they are published.</p> <p>See the Reporting boundaries and methodologies section on pages 94-116 of this ESG Reporting Index for more information on how we measure and monitor packaging defects and distribution defects.</p>
<div>416-02</div> <div>●</div> <div>Incidents of non-compliance concerning the health and safety impacts of products and services</div>	<p>To the best of our knowledge, we have had no incidents of non-compliance with regulations resulting in a fine, a penalty or a warning.</p>


How we have met each disclosure	<div>●</div> Fully disclosed as outlined by the GRI Sustainability Reporting Standards	<div>◐</div> Partially disclosed and missing at least one required indicator	<div>○</div> Not disclosed	<div>⊗</div> Not considered material to our business at this time
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# GRI Index *continued*

## Topic standards

### Social *continued*

#### Marketing and labelling

Disclosure	Our response
3-3  <b>Our management approach to marketing and labelling</b>	<p>We take seriously our duty to develop, produce, market and sell our brands responsibly, and all our marketing is governed by our Diageo Marketing Code, Digital Code, Responsible Research Global Standard and Data Protection Global Policy. Our Diageo Consumer Information Standard provides mandatory minimum standards for the information that must be included on labels and packaging on all Diageo-owned brands in all geographies (where legally permitted). Labels and packaging must include alcohol content and nutrition information per serve, alcohol content by volume (ABV), at least one and up to three responsible drinking symbols, a reference to our global responsible drinking website, DRINKiQ.com, a list of allergens, and recycling and sustainability symbols.</p> <p>For further information, see:</p> <ul style="list-style-type: none"> <li>• <b>Our policies and standards:</b> For more details about labelling and information, see the Diageo Marketing Code, Quality Global Policy and the Diageo Consumer Information Standard.</li> </ul> <p>We have a cross-functional review process in place for all marketing communications that ensures compliance with the Diageo Marketing Code. On rare occasions where communications are in breach of the Code, we revise them accordingly. Our Marketing, Legal, Brand Technical and Regulatory functions review packaging and labelling of new products to ensure they comply with the Diageo Consumer Information Standard.</p> <p>We review the Diageo Marketing Code every two years to ensure it remains best-in-class compared with rigorous standards in our industry and that it is consistent with evolving technologies. Any changes are signed off by members of the Executive Committee, including the Chief Marketing Officer, General Counsel and Director of Corporate Relations.</p> <p>Our market-based teams, including general managers, review the efficacy of marketing communications, as do our global brand teams and global Marketing function. By continually assessing our communications, we gain feedback that helps improve future campaigns.</p>

How we have met  
each disclosure



Fully disclosed as outlined  
by the GRI Sustainability  
Reporting Standards



Partially disclosed and  
missing at least one  
required indicator



Not disclosed



Not considered material  
to our business  
at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Marketing and labelling

Disclosure	Our response
<p>417-01</p> <p>● Requirements for product and service information and labelling</p>	<p>Our approach is as follows:</p> <ul style="list-style-type: none"> <li>• <b>Sourcing of components of the product or service:</b> We do not provide sourcing information for our ingredients; none of our product labels include this information.</li> <li>• <b>Content, particularly with regard to substances that might produce an environmental or social impact:</b> Legislation typically requires a statement of alcoholic content on our alcoholic products; where applicable, products contain this information.</li> <li>• <b>Safe use of the product or service:</b> Together with companies that form the International Alliance for Responsible Drinking, we have committed to adding an age-restriction symbol or equivalent words on all our alcohol brand labels, including alcohol-free extensions of alcohol brands. This is alongside our existing commitment to include up to three responsible drinking symbols. These, together with all other requirements of the Diageo Consumer Information Standard (see previous page), are implemented on new brand innovations and when we renovate existing brands.</li> <li>• <b>Disposal of the product and environmental/social impacts:</b> We mandate the Mobius loop (or equivalent) on packaging and point of sale materials as part of our Diageo Consumer Information Standard; this is included on our products where relevant and permitted, with the exception of United Spirits Limited in India, which does not use the Mobius loop on its product labelling at present. Additional packaging and recycling information is provided on packaging components where required by legislation.</li> </ul> <p>Our products are covered by the Diageo Marketing Code.</p>
<p>417-02</p> <p>● Incidents of non-compliance concerning product and service information and labelling</p>	<p>We take compliance with product, service information and labelling regulations seriously. Given the breadth of our portfolio we may, on occasion, be subject to challenge, for example where legislative changes occur at short notice.</p> <p>We address these issues rapidly by means of working closely together with regulators and brand teams to agree the necessary course of action in each case.</p> <p>While we accept some small risk in our labelling, we have an absolute zero-risk approach when it comes to product safety.</p>
<p>417-03</p> <p>● Incidents of non-compliance concerning marketing communications</p>	<p>This year, no complaints about Diageo's advertising were upheld by the following key advertising regulators and/or industry bodies:</p> <ul style="list-style-type: none"> <li>• ASA and Portman Group (UK)</li> <li>• ASAI (Ireland)</li> <li>• ABAC (Australia)</li> </ul> <p>However, a complaint was upheld against our tequila brand Casamigos by DISCUS (USA).</p> <p>For more details, and for industry complaints, see our Annual Report on page 52.</p>

How we have met each disclosure



Fully disclosed as outlined by the GRI Sustainability Reporting Standards



Partially disclosed and missing at least one required indicator



Not disclosed





Not considered material to our business at this time

# GRI Index *continued*

## Topic standards

### Social *continued*

#### Customer privacy

Disclosure	Our response
3-3  <b>Our management approach to customer privacy</b>	<p>We hold personal data about employees, customers, suppliers, consumers and other individuals, including prospective and former employees. Our Global Data Privacy Programme, led by our Senior Data Privacy Director, has been designed to protect all personal data that we handle in our business activities.</p> <p><u>Our Code of Business Conduct</u> and Data Privacy Global Policy set out our key principles and standards in how we handle data in line with our values, data protection laws and respect for privacy as a human right.</p> <p>Our Chief Information Security Officer leads a cyber security programme to defend against cyber-attacks. That includes seeking to protect information assets through embedding a security aware culture, implementing compliance management procedures and operating an intelligence-driven cyber resilience programme. They are supported by the Chief Information Officer and together they co-chair the Digital and Technology Risk Management Committee in reviewing key security risks and mitigations. They report on the status and mitigations for enterprise risks to the Audit and Risk Committee and the Audit Committee twice a year.</p> <p>Our Internal Audit team periodically audits our Global Data Privacy Programme. Findings are reviewed, with mitigation and improvement activities developed as appropriate, including escalation to our Audit and Risk Committee and to the Audit Committee of the Board if required.</p> <p>Data privacy issues may also be raised through our SpeakUp helpline, to line managers, market legal counsels, data privacy stewards, the HR team or directly to the Senior Data Privacy Director.</p> <p>For more information, see our Code.</p>
418-01  <b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>	<p>This year, there have been no known instances of regulatory action against us concerning customer privacy.</p>

How we have met  
each disclosure



Fully disclosed as outlined  
by the GRI Sustainability  
Reporting Standards



Partially disclosed and  
missing at least one  
required indicator



Not disclosed



Not considered material  
to our business  
at this time



# Our response to the Sustainability Accounting Standards Board (SASB)





# Our response to the Sustainability Accounting Standards Board (SASB)

The US-based SASB sets out sustainability reporting standards for various sectors. The following table summarises our response to the sector-specific standard for alcoholic beverage companies.

Energy management	
SASB metric	Our response
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable energy	See GRI 302 in this document.
Water management	
SASB metric	Our response
(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress	See GRI 303 in this document. See pages 67-68 of the <a href="#">Annual Report</a> .
Discussion of water management risks and description of management strategies and practices to mitigate those risks	See GRI 303 in this document. See pages 67-68 of the Annual Report. See our <a href="#">website</a> , under Preserve water for life.
Responsible drinking and marketing	
SASB metric	Our response
Percentage of advertising impressions made on individuals above the legal drinking age	All advertising impressions are targeted to those above the legal drinking age; see the <a href="#">Diageo Marketing Code</a> for more details. See page 52 of the Annual Report for breaches of our Marketing Code.
Number of incidents of non-compliance with industry or regulatory labelling and/or marketing codes	See GRI 417-03 in this document. See page 52 of the Annual Report.
Total amount of monetary losses as a result of legal proceedings associated with labelling and/or marketing practices	See note 19 of the Financial Statements on pages 210-212 of the Annual Report for details of contingent liabilities and legal proceedings. See page 52 of the Annual Report for details of breaches of marketing practices.
Description of efforts to promote responsible consumption of alcohol	See pages 51-52 of the Annual Report. See the 'Spirit of Progress' section of our <a href="#">website</a> , under Promote positive drinking.
Packaging lifecycle management	
SASB metric	Our response
(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, (3) percentage that is recyclable or compostable	See GRI 301 in this document. See pages 71-72 of the Annual Report.
Description of strategies to reduce the environmental impact of packaging throughout its lifecycle	See GRI 301 in this document. See pages 71-72 of the Annual Report. See the 'Spirit of Progress' section of our <a href="#">website</a> , under Become sustainable by design.

## Our response to the Sustainability Accounting Standards Board (SASB) *continued*

### Environmental and social impact of ingredient supply chain

#### SASB metric

#### Our response

Suppliers' social and environmental responsibility audit:  
(1) non-conformance rate, (2) associated corrective action rate for  
(a) major and (b) minor non-conformances

See GRI 308 and GRI 414 in this document.

### Ingredient sourcing

#### SASB metric

#### Our response

Percentage of beverage ingredients sourced from regions with high  
or extremely high baseline water stress

See page 64 of the Annual Report for the location of our sites in  
water-stressed areas.

**Omissions:** percentage of ingredients.

List of priority beverage ingredients and description of sourcing risks  
due to environmental and social considerations

See GRI 301 in this document.

See page 63 of the Annual Report.

### Activity metric

#### SASB metric

#### Our response

Volume of products sold

See page 5 of the Annual Report.

Number of production facilities

See GRI 2-7 in this document.

Total fleet road miles travelled

**Omissions:** fleet road miles travelled.

# DIAGEO

*Celebrating life,*  
**every day, everywhere**

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