



DIAGEO

ESG Reporting Index 2026

We manage our business for the long term by focusing on what we depend on most: the people, communities, natural resources and supply chains that help us grow, make and sell our products. Our 'Spirit of Progress' plan helps us protect and strengthen these foundations by focusing our action where we can make the greatest difference.

Find out more on our [website](#).

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Our ESG reporting approach

To deliver our ambition, we must do business the right way – from grain to glass. This means creating long-term value by understanding and managing the environmental, social and governance risks and opportunities that affect our business, while contributing positively to our people, communities and the wider world.

Reporting transparently on environmental, social and governance (ESG) issues plays a vital role in delivering our strategy. It helps us to manage ESG risks, seize opportunities and promote sustainable development where we work, source, make and sell.

Our ESG reporting suite aims to provide comprehensive and comparable disclosures for a broad range of stakeholders. As well as publishing our integrated [Annual Report](#) and ESG Reporting Index at year end and providing information on our ‘[Spirit of Progress](#)’ ESG action plan on our website, we also submit non-financial information to benchmarking and index organisations throughout the year, including those listed on the [Awards and rankings](#) section of our [website](#).

The Board of Directors of Diageo plc is responsible for the preparation and presentation of the ESG Reporting Index. More details about the information included in this document, including how Diageo has selected and determined appropriate performance indicators, definitions, scope, baselines and other information, is set out in the Non-Financial Reporting Boundaries and Methodologies, available on our [website](#).

We have established and maintained procedures that are designed with the aim of ensuring that the information set out in this document is as accurate as possible at the time of publication, including review and approval by senior management and the Chief Financial Officer prior to publication.

Non-financial reporting is a rapidly evolving area. We are committed to continuous evaluation and improvement of our approach and we actively track emerging ESG regulations, frameworks and standards.

In preparation for the European Union’s (EU) Corporate Sustainability Reporting Directive (CSRD), we updated our ESG issues assessment (refer to page 3) continuing to consider the double materiality assessment (DMA) requirements set out in the European Sustainability Reporting Standards (ESRS). We continue to monitor developments related to the CSRD and intend to report in accordance with applicable requirements as soon as required by EU law.

The UK government has endorsed the UK Sustainability Reporting Standards (UK SRS) based on the standards issued by the International Sustainability Standards Board (ISSB). We intend to apply these standards as soon as required under UK law.

Further disclosures under other regulatory requirements, including our reporting against the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) reporting, some of the Taskforce on Nature-related Financial Disclosures (TNFD) disclosures and California’s Voluntary Carbon Market Disclosures Act, California Assembly Bill No. 1305 are included in our Annual Report and on our website. The CDP climate change questionnaire is available through CDP’s website.

How we report to our stakeholders – our reporting suite



Annual Report

Where we present our most material disclosures and describe how our strategy delivers value for our business and other stakeholders. Performance against our most material targets is integrated into the relevant focus area sections.



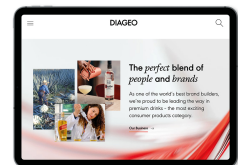
ESG Reporting Index

Where we provide additional disclosures in reference to the Global Reporting Initiative (GRI) Standards, our materiality assessment and response to the Sustainability Accounting Standards Board (SASB). We also consider the United Nations Global Compact (UNGC) requirements in our ESG reporting. More information about how we use these frameworks can be found on page 2 of this document.



Non-Financial Reporting Boundaries and Methodologies

Where we provide information on the boundaries and calculations applied to derive information set out in the Annual Report and the ESG Reporting Index.



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Where, through the ‘ESG’ section, we give further details of our approach and performance, including examples of our strategy in action.

Who are our stakeholders?

Everyone who is affected by our business and everyone who affects it, is a stakeholder. A detailed description of our stakeholder engagement process is set out in our Annual Report on pages 80-88.

How to use this ESG Reporting Index

This ESG Reporting Index aims to complement our integrated Annual Report by providing a broader range of ESG disclosures.

Our Annual Report explains the wider context in which we operate and presents our ESG performance in relation to our most material issues and targets. Our ESG Reporting Index supplements the information disclosed in our Annual Report by providing additional information mapped to our most material topics.

We use two ESG reporting frameworks: the GRI and SASB. These frameworks allow us to provide information in a structured and consistent way, enabling our stakeholders to analyse our performance over time and relative to other organisations. The purpose of each of these frameworks and information on how they should be used, are described below.

Throughout this ESG Reporting Index we often refer to our Annual Report, our Non-Financial Reporting Boundaries and Methodologies and our [website](#), where more information on our strategy, standards and policies can be found. Please note that each disclosure in this ESG Reporting Index can be read in isolation; the hyperlinked navigation at the top of each page enables readers to quickly move from section to section and works best when the report is downloaded to desktop.

Section	What is in this section and how to use it
Introduction	An overview of our ESG reporting approach and our materiality assessment.
GRI Index	A broad and comprehensive set of disclosures on organisational impacts that are relevant to a wide range of stakeholders, in line with the GRI framework. Please see page 5 for information on how we have mapped the GRI Standards to our most material topics.
SASB	Sector-specific disclosures for alcohol beverage companies, in line with the SASB framework. To avoid duplication, this section cross-references widely to the GRI Index disclosures.
Assurance statement	Independent assurance is a key part of our approach to reporting. Again, this year, we engaged PricewaterhouseCoopers LLP (PwC) to provide independent limited assurance on selected non-financial information. Within this report, information that is within PwC's limited scope is marked with the symbol Δ. PwC's assurance statement includes a list of metrics that have been assured and a description of the work performed, how they set and define materiality and their assurance conclusion.

ESG materiality

What matters most - to our business and to our stakeholders.

Our ‘[Spirit of Progress](#)’ ESG action plan is informed by our ESG issues assessment, which considers the sustainability topics most relevant to our business and stakeholders.

In fiscal 24 and 25, we enhanced our ESG issues assessment process, including consideration of the DMA requirements set out in the ESRS.

During fiscal 26, we reviewed internal and external developments that could affect the identification of our material topics. Following this review, we concluded that our material topics remain unchanged.

We will continue to monitor developments in sustainability reporting requirements and broader ESG related reporting requirements, including in relation to evolving requirements under ESRS and UK SRS.

We believe all topics presented in our ESG issues assessment below continue to be material to our business based on our engagement with both internal and external stakeholders. The order below does not reflect relative importance or materiality.

Spirit of Progress ESG action plan	Own operation	Value chain
Doing business the right way from grain to glass	Health and safety	
	Product safety	
	Human rights	
	Business ethics and integrity	
Pioneer grain-to-glass sustainability	Climate change	
	Sustainable sourcing	
	Water access and use	
	End-user waste from packaging material	
Promote positive drinking	Positive drinking	
	Responsible marketing	
Champion inclusion and diversity	Employment protection and wages	
	Inclusion and diversity	

GRI Index

GRI Index

Universal standards

7	GRI 1: Foundation
8	GRI 2: General disclosures
15	GRI 3: Material topics

Topic standards

18	Economic
26	Environmental
46	Social



This index outlines our response to the GRI Standards

Our definition of materiality is based on ESRS 1 and 2, along with interpretive guidance issued by EFRAG (European Financial Reporting Advisory Group). In addition to informing our strategy, our ESG issues 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. Our ESG issues assessment, as described on page 3, informs the disclosures we make against GRI Standards. Where possible, 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.

GRI Standards				Our strategic focus area
Universal standards	GRI 1	Foundation – reporting principles	Reporting principles	Doing business the right way from grain to glass
	GRI 2	General disclosures	- Organisational profile and reporting practices - Activities and workers - Governance - Strategy, policies and practices - Stakeholder engagement	Doing business the right way from grain to glass
	GRI 3	Material topics	- Process to determine material topics - List of material topics - Management of material topics	Doing business the right way from grain to glass
Topic standards		Economic		- Champion inclusion and diversity - Pioneer grain-to-glass sustainability
		Environmental		Pioneer grain-to-glass sustainability
		Social		- Promote positive drinking - Champion inclusion and diversity - Pioneer grain-to-glass sustainability - Doing business the right way from grain to glass

GRI Index *continued*

Reporting with reference to the GRI Standards

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

GRI	ESG issues assessment topic	Principle risk
Economic		
GRI 201-01 to 201-04 from GRI 201: Economic Performance 2016	N/A	7. Geopolitical, Trade and Regulatory Policy 4. Business Continuity and Resilience
GRI 202-01 to 202-02 from GRI 202: Market Presence 2016	N/A	2. Regulation, trade barriers and indirect tax 5. People, Capability and Culture 7. Geopolitical, Trade and Regulatory Policy
GRI 203-01 to 203-02 from GRI 203: Indirect Economic Impacts 2016	Sustainable sourcing Water access and use	7. Geopolitical, Trade and Regulatory Policy
GRI 204-01 from GRI 204: Procurement Practices 2016	Sustainable sourcing Business ethics and integrity	3. Operating Model 4. Business Continuity and Resilience
GRI 205-01 to 205-03 from GRI 205: Anti-corruption 2016	Business ethics and integrity	10. Legal and Regulatory
GRI 206-01 from GRI 206: Anti-competitive Behaviour 2016	Business ethics and integrity	10. Legal and Regulatory
GRI 207-01 to 207-04 from GRI 207: Tax 2019	N/A	7. Geopolitical, Trade and Regulatory Policy
Environment		
GRI 301-01 to 301-03 from GRI 301: Materials 2016	Sustainable sourcing End-user waste	9. Climate and Resource Transition 4. Business Continuity and Resilience
GRI 302-01 to 302-05 from GRI 302: Energy 2016	Climate change	9. Climate and Resource Transition 4. Business Continuity and Resilience
GRI 303-01 to 303-05 from GRI 303: Water and Effluents 2018	Water access and use	9. Climate and Resource Transition 4. Business Continuity and Resilience
GRI 304-01 to 304-04 from GRI 304: Biodiversity 2016	Sustainable sourcing	9. Climate and Resource Transition
GRI 305-01 to 305-07 from GRI 305: Emissions 2016	Climate change	9. Climate and Resource Transition
GRI 308-01 to 308-02 from GRI 308: Supplier Environmental Assessment 2016	Sustainable sourcing	4. Business Continuity and Resilience
Social		
GRI 401-01 to 401-03 from GRI 401: Employment 2016	Employment protection and wages	5. People, Capability and Culture
GRI 402-01 from GRI 402: Labour/Management Relations 2016	Employment protection and wages	5. People, Capability and Culture
GRI 403-01 to 403-10 from GRI 403: Occupational Health and Safety 2018	Health and safety	4. Business Continuity and Resilience
GRI 405-01 to 405-02 from GRI 405: Diversity and Equal Opportunity 2016	Inclusion and diversity	10. Legal and Regulatory 5. People, Capability and Culture
GRI 406-01 from GRI 406: Non-discrimination 2016	Human rights	10. Legal and Regulatory
GRI 408-01 from GRI 408: Child Labour 2016	Human rights	10. Legal and Regulatory
GRI 409-01 from GRI 409: Forced or Compulsory Labour 2016	Human rights	10. Legal and Regulatory
GRI 413-01 to 413-02 from GRI 413: Local Communities 2016	Sustainable sourcing Water access and use	N/A
GRI 414-01 to 414-02 from GRI 414: Supplier Social Assessment 2016	Human rights Business ethics and integrity	10. Legal and Regulatory
GRI 416-01 to 416-02 from GRI 416: Customer Health and Safety 2016	Product safety	6. Food Safety, Product Quality and Brand Protection
GRI 417-01 to 417-03 from GRI 417: Marketing and Labelling 2016	Responsible marketing	N/A

Immaterial GRI topics

Environmental: GRI 306: Waste 2020

Social: GRI 404: Training and Education 2016; GRI 407: Freedom of Association and Collective Bargaining 2016; GRI 410: Security Practices 2016; GRI 411: Rights of Indigenous People 2016; GRI 415: Public Policy 2016; GRI 418: Customer Privacy 2016

Universal standards

GRI 1: Foundation

Reporting principles

Disclosure		Our response
1-1	Accuracy	We clearly, consistently and transparently report our performance against our 'Spirit of Progress' ESG action plan on pages 32-59 of our Annual Report. We report based on our best efforts to collect the most accurate information possible and make estimates where needed. We continuously review our processes, data collection methods and estimates, and make changes where needed should more accurate information become available. We explain our methodology for calculating performance against targets in the Non-Financial Reporting Boundaries and Methodologies, available on our website. Refer to section 2-5 for our approach to assurance.
1-2	Balance	We report against our targets and GRI indicators, whether or not our performance has been strong. This gives a balanced view of the impacts we make. We aim to present information in such a way that readers can assess trends in performance year on year.
1-3	Clarity	Our ESG information is described at a high level on our website , with examples to bring our strategy to life. We identify and report on the most material issues in our Annual Report. We have produced this ESG Reporting Index to make sure our readers can find all the information they seek, including our responses to GRI Standards which reflect our most material issues.
1-4	Comparability	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 Non-Financial Reporting Boundaries and Methodologies, available on our website .
1-5	Completeness	Our coverage of material topics is explained in the Material topics section on page 17 and the scope of our performance indicators are outlined in the Non-Financial Reporting Boundaries and Methodologies, available on our website .
1-6	Sustainability context	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. 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.
1-7	Timeliness	We continue to publish this ESG Reporting Index alongside the Annual Report and the Non-Financial Reporting Boundaries and Methodologies.
1-8	Verifiability	Our reporting boundaries and methodologies for non-financial information can be found on our website. Information on effective risk management, control environment and internal controls can be found on pages 60-67 of Annual Report. Refer to section 2-5 for our approach to assurance.

Universal standards

GRI 2: General Disclosures

Organisational profile and its reporting practices

Disclosure	Our response
2-1  Organisational details	Organisational details on Diageo can be found in the Annual Report, on pages 2, 22-23, 199-203 and 217-218.
2-2  Entities included in the organisation's sustainability reporting	We describe the entities included in our sustainability reporting within the Non-Financial Reporting Boundaries and Methodologies, available on our website . It includes information about the difference between the list of entities included in our consolidated financial statements and our ESG reporting, 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  Reporting period, frequency and contact point	We report every year in line with our financial reporting. Contact information: nonfinancialreporting@diageo.com .
2-4  Restatements of information	Our approach to restating information from previous reporting periods is included within the Non-Financial Reporting Boundaries and Methodologies, available on our website . This includes restatements of baseline environmental data on page 2 of that document. No restatements of ESG data reported in previous reporting periods were made in 2026 arising from errors. Our approach to recalculating information from previous reporting periods is included within the Non-Financial Reporting Boundaries and Methodologies, available on our website. This includes recalculations of baseline environmental data on page 2 of that document.
2-5  External assurance	Assurance policy and practice 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 reliable data and strive to improve the quality of our non-financial disclosures. More information on our assurance approach can be found on our website under ESG reporting approach. PwC PwC was engaged to provide independent limited assurance over selected information reported in the Annual Report and this ESG Reporting Index for the year ended 30 June 2026. Information that is within PwC's limited assurance scope reported to the Directors is noted in the assurance report on page 214 of the Annual Report and on pages 70-72 of this ESG Reporting Index. The Audit Committee approves the appointment and sets the scope of PwC's limited assurance engagement.
2-6  Activities, value chain and other business relationships	Activities, brands, products and services Key details about our brands and products can be found in the Diageo at a glance section of the Annual Report on pages 2 and 29. An overview of our production can be found in the Our business model section on page 12, and Additional Information on pages 217-218. For information about financial performance, see our Financial Statements from page 134 of the Annual Report. Markets served A geographic breakdown of our markets and supply operations is outlined in the Business review section of the Annual Report on pages 22-29 and 217-218. Supply chain Details of how we work with our suppliers are included in the Pioneer grain-to-glass sustainability section of the Annual Report on pages 44-56. Other business relationships 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 161-164.

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 2: General disclosures *continued*

Activities and workers

Disclosure

Our response

2-7

Employees

We employ 27,938 people around the world. The change in employee numbers compared with the prior year was mainly attributable to the Accelerate transformation programme, together with the impact of disposals in selected markets, including Ghana, Seychelles, Italy and site closure in Canada.

Average number of employees by region, by gender and by employment contract type.⁽¹⁾

	Part-time	Full-time	Permanent	Fixed-term/temporary	Total
North America					3,110
Men	8	1,826	1,829	5	1,834
Women	5	1,262	1,261	6	1,267
Not declared	–	9	9	–	9
Europe					10,345
Men	137	5,624	5,475	286	5,761
Women	251	4,313	4,304	260	4,564
Not declared	–	20	18	2	20
Asia Pacific					8,028
Men	3	5,153	4,990	166	5,156
Women	8	2,863	2,606	265	2,871
Not declared	–	1	1	–	1
Latin America and Caribbean					4,385
Men	7	2,620	2,618	9	2,627
Women	7	1,751	1,741	17	1,758
Not declared	–	–	–	–	–
Africa					2,070
Men	–	1,179	1,126	53	1,179
Women	–	891	798	93	891
Not declared	–	–	–	–	–
Diageo (total)					
Men	155	16,402	16,038	519	16,557
Women	271	11,080	10,710	641	11,351
Not declared	–	30	28	2	30
All	426	27,512	26,776	1,162	27,938

(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. Diageo has no non-guaranteed workers.

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 37. The methodologies and assumptions used to compile this data are described in the Non-Financial Reporting Boundaries and Methodologies, available on our [website](#).

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 2: General disclosures *continued*

Activities and workers continued

Disclosure	Our response
2-8  Workers who are not employees	Our extended workforce provides flexible resource for short term business needs, specialist capability and project delivery. Workers are either employed by staffing agencies and assigned to Diageo, or engaged as independent contractors against agreed milestones. The main types of work performed include construction projects arising from investments across the business, supply manufacturing roles such as packaging operators, warehouse operators and forklift truck drivers, and project management roles across our corporate functions. From fiscal 26, the reporting boundary was expanded to include manufacturing workers in India who had previously been excluded under a scope exception. This population had a monthly average headcount of 1,852. The monthly average contractor headcount during fiscal 26 was 4,514. Excluding the India manufacturing population, the monthly average contractor headcount was 2,662, a decrease of 786 compared with fiscal 25, primarily driven by continued management of extended workforce costs and the disposal of Guinness Ghana. Please refer to our Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information on 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 2: General disclosures *continued*

Governance		
Disclosure		Our response
2-9 	Governance structure and composition	Our governance structure is included in the Governance report section of the Annual Report on pages 69-133. Our Chief Executive Officer 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: • The President, Global Supply Chain 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. • 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. • The Chief People Officer is responsible for inclusion and diversity across our own workforce, ensuring that our internal practices and culture reflect our broader ESG ambitions. 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 report section of the Annual Report on pages 69-133.
2-10 	Nomination and selection of the highest governance body	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 report section of our Annual Report on pages 69-133. The terms of reference of all Board committees are available on our website.
2-11 	Chair of highest governance body	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.
2-12 	Role of the highest governance body in overseeing the management of impacts	The Board helped shape and approved our approach to our Spirit of Progress goals. The Executive Committee is responsible for managing economic and ESG impacts. More details can be found in the Governance report section of the Annual Report on pages 69-133.
2-13 	Delegation of responsibility for managing impacts	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.
2-14 	Role of the highest governance body in sustainability reporting	Our Annual Report and this ESG Reporting Index are approved by the Chief Financial Officer.
2-15 	Conflicts of interest	More information is included in the Board of Directors section of the Annual Report on page 77.
2-16 	Communication of critical concerns	The Board maintains a process for communicating critical concerns through the Audit Committee, which reviews the effectiveness of our systems of internal control, risk management and overseeing actions taken relating to whistleblowing activities. The Annual Report sets out the total number of reported breaches during fiscal 26, together with the substantiation rate. More details can be found in the Doing business the right way section of the Annual Report on pages 34-35 and in the Governance report section of the Annual Report on pages 69-133. Also see the principal risks table in the Annual Report on pages 60-67.
2-17 	Collective knowledge of the highest governance body	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. Additionally, our Executive Committee leads discussion of ESG topics and our 'Spirit of Progress' plan continuing to evolve the Board's knowledge and expertise in this area. Further details can be found in the Governance report section of the Annual Report on pages 69-133.

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 2: General disclosures *continued*

Governance continued		
Disclosure		Our response
2-18 	Evaluation of the performance of the highest governance body	We evaluate the performance and effectiveness of the Board, its committees and Directors every year. At least once every three years, this evaluation is carried out by an independent professional consultancy. During fiscal 26, the Company Secretary oversaw an internally facilitated evaluation of the Board's effectiveness. This required each director to complete a questionnaire seeking feedback on the Board, committee and director performance and effectiveness. The responses were reviewed by the Chair and Company Secretary, who then provided a summary of general feedback and proposed actions for the Board to consider and approve. The feedback and actions are described in the Governance report section of our Annual Report on pages 69-133.
2-19 	Remuneration policies	The Directors' Remuneration Report in the Annual Report on pages 100-129 includes our proposed Directors' Remuneration Policy. Starting 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, with in-flight measures in relation to ESG remaining in place through to the end of fiscal 28. Please see the Governance report 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. Omission: The remuneration policy applicable to all Executive Committee members. Reason: Not applicable. Explanation: The remuneration policy covering other members of our Executive Committee is not a required disclosure.
2-20 	Process to determine remuneration	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 Remuneration Committee Chair's discussions with employees. Key aspects of pay for the Directors are included in the Directors' Remuneration Report in the Annual Report on pages 100-129. Details of independent third-party advisers, including remuneration consultants, are described on page 110 of the Annual Report. Each year, at the company's Annual General Meeting (AGM), shareholders are asked to vote to approve the Directors' Remuneration Report. The last Directors' Remuneration Report was approved by 89.19% 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, with a new proposed policy subject to shareholder approval at the November 2026 AGM. The governance process can be found on pages 110 in the Annual Report including the statement on voting by our shareholders.
2-21 	Annual total compensation ratio	We report the remuneration of our highest-paid executives in the Directors' Remuneration Report in our Annual Report on pages 100-129. We report the Chief Executive Officer's pay ratio - that is, the total compensation for the Chief Executive Officer versus median total compensation for UK employees - on pages 125-126 of the Annual Report. Omission: The ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees. Reason: Not applicable. Explanation: Disclosure is no longer required within the Directors' Remuneration Report following introduction of The Companies (Directors' Remuneration and Audit) (Amendment) Regulations 2025.

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 2: General disclosures *continued*

Strategy policies and practices		
Disclosure	Our response	
2-22 	Statement on sustainable development strategy	In our Annual Report on pages 4-5, our Chair comments on our progress against our 'Spirit of Progress' ESG action plan.
2-23 	Policy commitments	Our policy commitments and approach Our Code of Business Conduct (Our Code) sets out the standards we expect and provides a clear framework to support responsible decision-making and conduct across our operations. It is supported by a framework of global policies and standards. Our Code can be found on our website and is available in 18 different languages. The Global Business Integrity team oversees our Global Policy Framework, which sets out the process for developing, reviewing and approving global policies. We take a precautionary approach to our Global Environment Policy, which sets out our obligations and expectations for managing impact on and from, the environment. We describe how we operationalise our policy in the Pioneering grain-to-glass sustainability section of the Annual Report on pages 44-56, including how we intend to reduce or mitigate our impact on the environment. Policy commitment to respect human rights Our Global Human Rights Policy covers a list of internationally recognised human rights and a list of specific at-risk groups that we give particular attention to. 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 at 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. Due diligence We review and refresh Our Code and policies periodically, and as needed, to address changes in the legal and business landscape.
2-24 	Embedding policy commitments	All employees ⁽¹⁾ are required to complete Code of Business Conduct training annually, either as part of our routine annual training campaign or new joiner onboarding. Employees are also required to certify annually that they have read, understood and complied with Our Code through the Annual Declaration of Compliance. In fiscal 26, over 22,300 employees completed Code training globally. Training is delivered through e-learning, with in-person sessions provided where needed. The training is available in 13 languages. (1) For more details, see the Non-Financial Reporting Boundaries and Methodologies, available on our website.

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 2: General disclosures *continued*

Strategy policies and practices continued

Disclosure	Our response
2-25 	Processes to remediate negative impacts 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. Our environmental and social grievance mechanisms 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. Our key grievance mechanism is our third-party SpeakUp service, available in multiple languages. The SpeakUp service can be accessed by employees and anyone in our value chain, including contractors, suppliers, customers and consumers. For employees, SpeakUp complements, rather than replaces, reporting matters directly to 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. We reference the SpeakUp service in our Partnering with Suppliers Standard and encourage suppliers to raise concerns to their most senior Diageo contact, a Diageo lawyer, 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. Environmental grievances are addressed locally and also reviewed quarterly by the relevant functional risk management committee. Findings are escalated to the Global Governance team to develop mitigations as appropriate. During the reporting year, 11 grievances about environmental impacts were filed. All were addressed and resolved through formal grievance mechanisms. How we assess the effectiveness of our grievance mechanisms Our Breach Management Committee meets regularly to identify SpeakUp trends and themes and to determine whether interventions or actions may be required. This year 30 social grievance-related allegations around health, safety and wellbeing were reported via SpeakUp, of which 13 matters were found to be substantiated. Appropriate remedial activities undertaken in response to the substantiated SpeakUp cases may include disciplinary action, coaching and training. Regarding incidences of discrimination please refer to disclosure 406-01 on page 58. 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. We are also members of Aim-Progress, the stakeholder initiative on responsible sourcing for fast-moving consumer goods (FMCG) companies and we use several tools provided through the organisation to support our review of grievance mechanism effectiveness. These include the Grievance Mechanism Maturity Framework and self-assessment tool. 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: • Drawing on internal and/or independent external expertise and feedback. • Conducting meaningful consultation with potentially affected groups and other relevant stakeholders. • Reviewing internal and external audit results. • The effectiveness of this approach is managed by reviewing global trends in grievances and grievance mechanisms.

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 2: General disclosures *continued*

Strategy policies and practices continued		
Disclosure	Our response	
2-26 	Mechanisms for seeking advice and raising concerns	Our confidential SpeakUp service is available for people to raise concerns about compliance with the law, our Code of Business Conduct, global policies or any other compliance or ethics matter. Our SpeakUp service can be accessed by all our employees and by those in our value chain, including contractors, suppliers, customers and consumers. Overall statistics are reported to our Audit Committee. We do not tolerate retaliation against anyone who reports a concern or helps with an investigation in good faith.
2-27 	Compliance with laws and regulations	Environmental compliance Our approach to water, energy, biodiversity, emissions and effluents is described in the Environment section of this ESG Reporting Index on pages 26-45. 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 Global Environment Policy and our supporting framework of policies. The President, Global Supply and Procurement & 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 risk management actions. There were 118 incidents of non-compliance related to environmental regulations, licences, and permit requirements this year. There were no incidents of non-compliance with environmental consents reported from last year. Socioeconomic compliance 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. Omission: 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. Reason: Not applicable. Explanation: We do not report fines that the business does not deem to be material. Materiality is defined in our Enterprise Risk Management framework.
2-28 	Membership associations	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 Social aspects organisations section of our website. We are proud signatories of a number of initiatives, including UNGC/Science Based Targets initiative (SBTi), 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. More information can be found on our website under ESG.

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 2: General disclosures *continued*

Stakeholder engagement		
Disclosure	Our response	
2-29 	Approach to stakeholder engagement	We define our stakeholders as all those who affect, are affected by or could be affected by our business. We engage internal and external stakeholders, including employees, investors, commercial partners, governments, NGOs, local communities and consumers, 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. More information can be found in the Annual Report on pages 80-88 and the Stakeholder engagement section of our website.
2-30 	Collective bargaining agreements	We respect our employees' right to collective bargaining in accordance with local laws and regulations. For employees not covered by collective bargaining agreements, working conditions and terms of employment are not influenced or determined by other collective bargaining agreements. Omission: Percentage of total employees covered by collective bargaining agreements. Reason: Not applicable. Explanation: Collective bargaining agreements were not identified as a material topic in our latest materiality assessment on page 3.

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

Universal standards

GRI 3: Material topics

Material topics and their boundaries

Disclosure	Our response
3-1  Process to determine material topics	Our ESG issues assessment In 2019, we carried out a comprehensive ESG issues assessment to identify the environmental, social and governance topics that matter most to our business and stakeholders. We identified the actual and potential positive and negative impacts of our activities and business relationships on people, including human rights, the environment and the economy. We also considered external trends, stakeholder perspectives and how our work could contribute to the UN Sustainable Development Goals (SDGs). The results informed the development of our 'Spirit of Progress' ESG action plan, launched in 2020. Since then, we have reviewed the assessment annually, taking into account stakeholder feedback, corporate relations activity, financial analysis and external developments, including the UN SDGs, the Paris Climate Agreement and other relevant initiatives and events. Evolving our approach for upcoming regulation As a Wave 2 company under the CSRD, before Omnibus, we originally began preparing for implementation during fiscal 24 and fiscal 25. To align with ERS 1, ERS 2 and EFRAG guidance, we strengthened our assessment process to provide a more detailed evaluation of impacts, risks and opportunities (IROs), supported by more robust documentation. This approach considers both the impact ESG topics have on our business and the impact our business has on people, the environment and the economy. We intend to provide the materiality-related disclosures required under CSRD in fiscal 28. How we determined our material topics We began by reviewing our value chain, including our activities, operations and business relationships, to identify actual and potential impacts, risks and opportunities across the value chain. Potential impacts, risks and opportunities were identified through desktop and media research, business risk assessments, strategy and policy documents, industry benchmarking and input from internal and external subject matter experts. We then assessed the significance of identified impacts and the importance of related risks and opportunities. Stakeholders and experts provided input through interviews and surveys, including customers, suppliers, NGOs, labour union representatives, senior leaders from our functions and regions, and internal and external subject matter experts. Their feedback informed our assessment of the scale, scope, likelihood and remediability of impacts, and the significance of risks and opportunities. Impacts with the greatest significance were identified as material, while risks and opportunities were assessed based on their potential effect on the business. The results were then mapped to material topics under the CSRD and GRI reporting frameworks. To support consistency and comparability, we compared the resulting topics with publicly available CSRD disclosures from selected peer companies and made adjustments where appropriate. The final list of material topics was reviewed against our business strategy and approved through our governance process. The Board of Directors also reviewed the outcomes as part of our CSRD preparation in fiscal 24. As part of our fiscal 26 review, we reassessed our material topics using a top down approach and considered changes in our business, stakeholder expectations and the external environment. This review confirmed that the material topics identified in the previous year remain relevant and material to our business (see page 3).
3-2  List of material topics	The list of topics on page 3, and mapped to GRI on page 6, aligns to our 'Spirit of Progress' ESG action plan, and has informed how we voluntarily disclose in the Annual Report and against GRI disclosures in this document. In some cases, we have reduced disclosure where topics were not material. Those risks considered most material from a financial and non-financial perspective are included in our Annual Report on pages 60-67. We continue to highlight climate-related risks within the Our principal risks and risk management section of our Annual Report; see page 60 for more information.
3-3  Management of material topics	To make this index easier to understand, we have described our management of material topics (GRI 3-3) alongside the relevant indicators.

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

Topic standards

Economic

Economic performance

Disclosure	Our response
3-3  Our management approach to economic performance	Our relationships with suppliers, investors, lenders, governments, employees and local community stakeholders have direct economic and social impacts, which we measure, evaluate and address through our governance, financial planning and risk management processes. We maintain ongoing dialogue with our stakeholders and consider their perspectives as part of our decision-making processes. Stakeholder insights enhance our understanding of economic risks, opportunities and evolving market conditions, inform the assessment of our performance and support the ongoing evolution of our strategic priorities and business performance. Our Annual Report explains how we manage financial performance and the measurements we use to track progress. The Board, the Executive Committee and management teams at market and function level review economic performance measures against annual operating plans throughout the year. Details of financial performance measures are included in the Annual Report. Where necessary, we develop or adapt our activities to improve performance against our targets or in response to external factors.
201-01  Direct economic value generated and distributed	For information, please see Diageo's Annual Report: page 143 for revenue, page 155 for operating costs, page 155 for employee salaries and benefits and page 147 for payment to providers of capital. This year we paid \$9.7 billion in taxes, including all cash tax paid by the company, excluding \$1.5 billion of VAT. Community investment data for fiscal 26 has not been disclosed due to limitations in the completeness of underlying source data. Omission: Direct economic value by local market community investment data for fiscal 26. Reason: Information unavailable/incomplete. Explanation: We do not currently disaggregate direct economic value by local market. Community investment data for fiscal 26 is not sufficiently complete and/or reliable for disclosure.
201-02  Financial implications and other risks and opportunities due to climate change	Information can be found in the Annual Report on pages 44-50. Omission: Financial quantification of climate impact and cost to manage associated risks and opportunities. Reason: Significant uncertainty. Explanation: Estimations of financial impact of climate change on our operations are subject to significant uncertainty due to the nature of the assumptions involved. Our estimates suggest that the impacts to 2030 are not material to our operations or financial condition.
201-03  Defined benefit plan obligations and other retirement plans	For information, see pages 171-174 of the Financial Statements in the Annual Report. Omission: The number of employees included in the schemes or the percentage of salary contributed by employer and employee. Reason: Information unavailable/incomplete. Explanation: This information is not readily available, except in our larger markets such as the United Kingdom, Ireland and North America.
201-04  Financial assistance received from government	We are a publicly listed company. Tax credits are included on page 158-160 and government grants on pages 169 in the Annual Report. Omission: Country breakdown and quantitative disclosure of government financial assistance. Reason: Information unavailable/incomplete. Explanation: This information is not broken down by country.

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

Economic *continued*

Market presence		
Disclosure	Our response	
3-3 	Our management approach to market presence	We operate as a market-based business, selling our products in nearly 180 countries and territories, with each market accountable for its own performance and growth. 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 as part of our governance and strategic planning processes. For more details, see the Business review section of the Annual Report on pages 22-29.
202-01 	Ratios of standard entry level wage by gender compared to local minimum wage	Omission: Ratios of standard entry-level wage by gender compared with local minimum wage. Reason: Information unavailable/incomplete. Explanation: We comply with all local legislation in relation to minimum wages in all the countries we operate in. We do not collect data in relation to this indicator by gender at a global level.
202-02 	Proportion of senior management hired from the local community	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 in significant locations of operations, while providing international experiences for our people to develop further. In fiscal 26, 66% 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. Definitions: ‘Senior management’ refers to those in top leadership positions (L3+), excluding Executive Committee positions in Diageo. The ‘local community’ refers to an employee who is a citizen, national, or holds residency rights to reside indefinitely. ‘Significant locations of operations’ refer to all Diageo locations where there is a leadership position (L3+), excluding Executive Committee positions.

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

Economic *continued*

Indirect economic impacts		
Disclosure	Our response	
3-3 	Our management approach to indirect economic impacts	As a global business operating in numerous locations, we have many indirect economic impacts on the communities we operate in. Our 'Spirit of Progress' 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. Further information on our policies and approach to addressing indirect economic impacts is available on our website, including our initiatives related to hospitality, agriculture, water stewardship, and community development programmes. 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 Progressing our growth ambition and Our performance sections of our Annual Report on pages 10-20. For more information about how we monitor and evaluate the impact of our programmes, see GRI 413-01 of this ESG Reporting Index and the Non-Financial Reporting Boundaries and Methodologies, available on our website.
203-01 	Infrastructure investments and services supported	Examples of significant infrastructure and services supported can be found in the ESG section of our website and in the Spirit of Progress section of the Annual Report on pages 32-57. 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.
203-02 	Significant indirect economic impacts	Our activities create significant indirect economic impacts across our value chain. Positive impacts include strengthening resilient agricultural supply chains through regenerative agriculture and sustainable sourcing, supporting employment and economic activity, and investing in programmes that support livelihoods, community resilience and responsible drinking. We also recognise potential negative indirect economic impacts, including climate-related risks affecting agricultural communities and supply chains, increasing pressure on freshwater resources, and the wider social and economic impacts associated with the harmful use of alcohol. We manage these risks through our 'Spirit of Progress' ESG action plan, including regenerative agriculture, water stewardship, responsible marketing and programmes that promote moderation and reduce alcohol-related harm. We assess the significance of these impacts through stakeholder engagement, our ESG issues assessment and enterprise risk management processes. This helps align our priorities with stakeholder expectations and recognised sustainability frameworks. 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 Pioneering grain-to-glass sustainability sections of our Annual Report on pages 42-56 and our website.

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

Economic *continued*

Procurement practices		
Disclosure	Our response	
3-3 	Our management approach to procurement practices	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. We work extensively with our suppliers to help them manage social and environmental risks and promote positive impact. We select our suppliers based on their ability to deliver services and materials effectively and in a timely fashion, as set out in our Partnering with Suppliers Standard. We expect them to adopt clear commitments and minimum standards on ethical business, human rights and health and safety, as set out in our Code of Business Conduct. We also expect suppliers to share the priorities within our ‘Spirit of Progress’ plan. We evaluate our suppliers against various risks, such as business continuity, human rights 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. Our internal audit and 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. We work to expand access to an inclusive supplier base, including diverse, small and disadvantaged businesses, by identifying, connecting, and developing suppliers across our value chain. We also work with organisations such as WEConnect International or Outbritain to broaden access. This supports a more resilient and agile supply chain, while helping create local economic impact in the communities where we operate. Our ambition is to increase spend with diverse-owned and disadvantaged businesses each year. In fiscal 26, our inclusive spend exceeded \$1 billion representing growth year on year and more than double our fiscal 22 baseline. More information can be found in the Non-Financial Reporting Boundaries and Methodologies, available on our website.
204-01 	Proportion of spending on local suppliers	Significant operations are those that together account for over 80% of Diageo's total raw-material procurement expenditure. 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. For our sites of significant operation in India, Ireland, Mexico, Türkiye, the United Kingdom and the United States, we estimate that on average more than 92% of our raw materials volume is sourced from 'in-country' suppliers. For our sites in Africa, on average more than 75% of agricultural raw material volume came from local suppliers during fiscal 26.

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

Economic *continued*

Anti-corruption

Disclosure	Our response
3-3  Our management approach to anti-corruption	Diageo does not tolerate any form of corruption. Our Countering Corruption Policy applies to all operations and employees and is supported by the principles in our Code of Business Conduct. We provide routine training across the business through our annual Our Code training. Adherence to the policy is supported through global and local management processes, routine business controls and internal assurance activity. The Global Business Integrity team monitors compliance with Our Code and Countering Corruption Policy. Internal Audit audits markets, including compliance procedures and recommends improvements where needed. The Global Business Integrity team also monitors completion of Our Code training and reports results to the Audit Committee of the Board. More details can be found in the Doing business the right way section of our Annual Report on pages 32-33.
205-01  Operations assessed for risks related to corruption	Legal and compliance risk assessments are conducted periodically, which includes risks associated with corruption. Mitigation plans are developed for the most significant risks. Processes, including monitoring of Gifts and Entertainment for business involving government officials, review and mitigation of staff declarations of potential conflicts of interest, and due diligence processes for third party partners, are in place across markets and functions to ensure risk of bribery and corruption is assessed and mitigated appropriately. These processes support risk identification, mitigation and escalation across relevant business activities and help ensure that bribery and corruption risks are assessed and managed appropriately. Omission: Number and percentage of operations assessed for risks related to corruption. Reason: Confidentiality constraints. Explanation: We do not publicly disclose specific details of such matters over and above what is required as part of our contingent liability disclosure in the Annual Report.

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

Economic *continued*Anti-corruption *continued*

Disclosure	Our response														
205-02  Communication and training about anti-corruption policies and procedures	Governance body Members of Diageo's Board of Directors and the Executive Committee receive our Code of Business Conduct on appointment. Our Code includes anti-bribery expectations and is publicly available on Diageo's website. Board members are aware of Diageo's anti-bribery policies and procedures through their role in risk management and, where applicable, as part of the Audit Committee. Executive Committee members complete annual Code training as well as the Annual Declaration of Compliance, which includes attestation of compliance with Our Code. Employees All employees⁽¹⁾ are required to complete our Code of Business Conduct training annually, either as part of our annual training campaign or new joiner onboarding. Employees are required to certify annually that they have read, understood and complied with Our Code through the Annual Declaration of Compliance. The table below shows the percentage of employees⁽¹⁾ who completed annual Our Code training for fiscal 26. <table> <tr> <th>Region</th><th>Percentage of employees trained (%)</th></tr> <tr> <td>North America</td><td>100</td></tr> <tr> <td>Europe</td><td>100</td></tr> <tr> <td>Asia Pacific</td><td>100</td></tr> <tr> <td>Latin America and Caribbean</td><td>100</td></tr> <tr> <td>Africa</td><td>100</td></tr> <tr> <td>Global overall</td><td>100</td></tr> </table> The business integrity team also conducts training on the Countering Corruption Policy. (1) For more details, see the Non-Financial Reporting Boundaries and Methodologies, available on our website Suppliers When we enter into contracts with suppliers, they receive our Partnering with Suppliers Standard, which includes expectations on compliance with laws and regulations, including bribery and corruption laws. The standard is publicly available on Diageo's website. It states that suppliers must have a zero-tolerance approach to bribery and corruption in any form and must comply with all applicable laws. Omission: Total/percentage of business partners communicated/trained in anti-corruption policies and procedures and breakdown of employee categories. Reason: Information unavailable/incomplete/not relevant. Explanation: Information for business partners is not currently tracked. For employee categories, Diageo only has one category of employee - a 'full-time employee' for the purpose of tracking training, hence only a regional breakdown is provided.	Region	Percentage of employees trained (%)	North America	100	Europe	100	Asia Pacific	100	Latin America and Caribbean	100	Africa	100	Global overall	100
Region	Percentage of employees trained (%)														
North America	100														
Europe	100														
Asia Pacific	100														
Latin America and Caribbean	100														
Africa	100														
Global overall	100														
205-03  Confirmed incidents of corruption and actions taken	Diageo has a zero-tolerance approach to bribery and corruption. Allegations of corruption are investigated and we disclose details of such matters where required as part of our contingent liability disclosure in the Annual Report. This does not include details of all investigations or penalties (if relevant), that may occur. Omission: Confirmed incidents, penalties and post-investigation actions. Reason: Confidentiality constraints. Explanation: We do not publicly disclose specific details of such matters over and above what is required as part of our contingent liability disclosure in the Annual Report.														

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

Economic *continued*

Anti-competitive behaviour

Disclosure	Our response
3-3  Our management approach to anti-competitive behaviour	Our Competition and Antitrust Policy is included in our Code of Business Conduct 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. Our Global Business Integrity Team monitors compliance with Our Code, which includes our competition and anti-trust principles. All new joiners to Diageo are required to complete mandatory antitrust e-learning as part of their onboarding. In addition, relevant employees (including but not limited to all sales, marketing, finance, corporate relations, legal and certain employees in supply and procurement depending on level and seniority) receive appropriate communication and training on the Competition and Antitrust Policy requirements. This includes annual face-to-face training or more frequently where required. 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.
206-01  Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	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. Omission: Any non-public incidents are not reported. Reason: Confidentiality constraints. Explanation: 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 190).

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

Economic *continued*

Tax		
Disclosure	Our response	
3-3 	Our management approach to tax	We pay tax in accordance with all relevant laws and regulations in the countries where we do business. We recognise the importance of our social and economic impact on the communities in which we operate and our total economic contribution, including tax, can be a significant element of wealth creation for those communities. Our tax contribution includes corporation tax and import duties and we also collect on behalf of governments certain taxes including excise duties and VAT. Our economic contribution also includes jobs, investments, dividend payments, the purchase of goods and services, knowledge and skill transfers. 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. Our approach to tax, including our commitments, core principles and governance mechanisms, is described in detail in our Global Tax Policy. 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. 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. For more information about our tax governance and how we evaluate our approach, see page 5 of our Tax Policy.
207-01 	Approach to tax	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 Tax Policy on pages 3-5.
207-02 	Tax governance, control, and risk management	Information about our tax governance, risk management and compliance can be found in our Tax Policy 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 Code of Business Conduct and within GRI 2-26 on page 15 of this ESG Reporting Index. A description of our assurance process can be found in GRI 2-5 on page 8 of this ESG Reporting Index.
207-03 	Stakeholder engagement and management of concerns related to tax	A description of our approach to engaging with tax authorities and our public policy advocacy on tax can be found in our Tax Policy . Our approach to tax seeks to enable and support our ambition and business strategy, as well as balance the various interests of our stakeholders.
207-04 	Country-by-country reporting	Omission: Country-by-country reporting. Reason: Not applicable. Explanation: We comply with the EU public country-by-country reporting requirements in accordance with the applicable EU directive. 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.

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

Topic standards

Environmental

Materials

Disclosure	Our response
3-3  Our management approach to materials	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. For further information, see: • Our website: For information on our management approach to materials, see the Making packaging more sustainable and Responsible sourcing pages of our website. • Our reporting against targets: For information on our targets relating to packaging and raw materials, see the Pioneering grain-to-glass sustainability section of our Annual Report on pages 55-56. For more information about how we measure and report on our targets, see the Non-Financial Reporting Boundaries and Methodologies on our website. • Our policies and standards: For information on our strategy on agricultural raw materials, see our Sustainable Agriculture Guidelines on our website. 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. 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. Packaging As part of our 'Spirit of Progress' ambitions to reduce our environmental impact, we prioritise increasing recycled content and reducing packaging weight. We also continue to expand circular solutions where possible. We continue to seek opportunities to access quality post-consumer cullet both through our direct collection of glass bottles and through industry-wide collaboration to improved waste collection and circular solutions. Agricultural raw materials 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 in our supply chain and promote regenerative agriculture practices, including in areas of water stress. Our climate, nature and water related assessments have narrowed our focus on our priority raw materials. Building on our earlier nature impact assessment, in fiscal 26 we further strengthened our understanding of nature-related dependencies, risks and impacts across priority raw materials and sourcing landscapes. We continue to use the results of our climate, water and nature assessments to inform our roadmap and coalition-building efforts in a localised way. 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 Business for Biodiversity (OP2B) 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 regenerative farming techniques.

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

Environmental *continued*

Materials continued

Disclosure	Our response																																											
301-01	Materials used by weight or volume	In fiscal 26, we used approximately 1.36 million tonnes of agricultural raw materials such as barley, wheat, and maize, and approximately 1.35 million tonnes of packaging. Given the dependence of our business on agricultural raw materials, we gave this area particular attention, conducting detailed analyses of the most important crops used in our products. This research highlighted the vulnerabilities of each crop type, how their exposure may increase in the growing regions over time and the possible adaptation and mitigation responses to these. The diagram below illustrates the main risks to the most important commodities by region. In addition to the bulk agricultural raw materials outlined in the illustration, we conducted a high-level analysis of raw materials included in our products critical for the characteristics they impart – for example, juniper, angelica and liquorice. The results of the agricultural raw material assessments have informed and will continue to inform our strategy.																																										
	Materials used by weight																																											
	(Total – 2.7 million tonnes)																																											
	Materials used	<table><tr><th></th><th>Weight (tonnes)</th><th>Percentage (%)</th></tr><tr><td>Non-renewable material used</td><td>1,228,931</td><td>45.5</td></tr><tr><td>Renewable material used</td><td>1,472,995</td><td>54.5</td></tr></table>		Weight (tonnes)	Percentage (%)	Non-renewable material used	1,228,931	45.5	Renewable material used	1,472,995	54.5																																	
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	Global raw materials ⁽¹⁾ by weight																																											
	(Total – 1.36 million tonnes)																																											
	Raw material ⁽²⁾	<table><tr><th></th><th>Weight (tonnes)</th><th>Percentage (%)</th></tr><tr><td>Barley⁽³⁾</td><td>444,033</td><td>32.7</td></tr><tr><td>Agave</td><td>199,254</td><td>14.7</td></tr><tr><td>Maize</td><td>115,120</td><td>8.5</td></tr><tr><td>Molasses</td><td>83,249</td><td>6.1</td></tr><tr><td>Wheat</td><td>169,742</td><td>12.5</td></tr><tr><td>Grapes & raisins</td><td>132,246</td><td>9.8</td></tr><tr><td>Sugar</td><td>86,744</td><td>6.4</td></tr><tr><td>Sorghum</td><td>24,232</td><td>1.8</td></tr><tr><td>Broken rice</td><td>32,321</td><td>2.4</td></tr><tr><td>Rye</td><td>18,928</td><td>1.4</td></tr><tr><td>Dairy</td><td>19,699</td><td>1.5</td></tr><tr><td>Others</td><td>30,561</td><td>2.2</td></tr><tr><td>Total</td><td>1,356,129</td><td>100.0</td></tr></table>		Weight (tonnes)	Percentage (%)	Barley ⁽³⁾	444,033	32.7	Agave	199,254	14.7	Maize	115,120	8.5	Molasses	83,249	6.1	Wheat	169,742	12.5	Grapes & raisins	132,246	9.8	Sugar	86,744	6.4	Sorghum	24,232	1.8	Broken rice	32,321	2.4	Rye	18,928	1.4	Dairy	19,699	1.5	Others	30,561	2.2	Total	1,356,129	100.0
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Total	1,356,129	100.0																																										
	(1) 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.																																											

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

Environmental *continued*

Materials continued

Disclosure

301-01

Materials used by weight or volume continued



Our response

Global packaging materials⁽¹⁾ by weight
(Total – 1.35 million tonnes)

Packaging material	Weight (tonnes)	Percentage (%)
Glass	1,089,569	81.0
Corrugate	60,814	4.5
Cartons	56,052	4.2
Closures and crowns	31,338	2.3
PET	27,505	2.0
Cans	24,178	1.8
Other (beverage cartons, labels, sleeves, bags and sachets)	56,341	4.2
Total	1,345,797	100.0

(1) Excludes promotional materials.

Omission: Complete information on purchased semi-manufactured materials by weight.

Reason: Information not complete/available.

Explanation: Due to limited data availability, we do not provide the complete list of 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

Environmental *continued*

Materials continued

Disclosure		Our response																																										
301-02	Recycled input materials used	In fiscal 26, 47% of the materials used in our packaging were recycled input materials. This represents a 1% increase from 46% in fiscal 25. For further discussion, please refer to pages 55–56 of the Annual Report. There remains a continued focus on opportunities within glass packaging, both to improve the quantity and the quality of cullet in our glass bottles. For plastic bottles, our target was to reach a global average of 35% recycled content by the end of fiscal 25 with sequential year on year improvement by 2030. We were successful in delivering against this goal with 43% in fiscal 25 and 44% in fiscal 26. PET bottles only represent 2% of our total packaging by weight and we have decided to retire this metric in fiscal 27. We will continue to include PET bottles in our total packaging recycled content metric with an overall target of 50% by 2030. For more information about how we measure and report on our targets, see the Non-Financial Reporting Boundaries and Methodologies on our website.																																										
301-03	Reclaimed products and their packaging materials	Recovery rates and recycling rates for packaging categories⁽¹⁾ <table><tr><th>Market</th><th>Recovery rate %</th><th>Recycling rate %</th></tr><tr><td>Australia</td><td>56</td><td>56</td></tr><tr><td>Brazil</td><td>94</td><td>No published data</td></tr><tr><td>France</td><td>100</td><td>67</td></tr><tr><td>Germany</td><td>90</td><td>69</td></tr><tr><td>India</td><td>80</td><td>8</td></tr><tr><td>Italy</td><td>86</td><td>76</td></tr><tr><td>Kenya</td><td>No published data</td><td>No published data</td></tr><tr><td>Mexico</td><td>84</td><td>5</td></tr><tr><td>Republic of Ireland</td><td>94</td><td>59</td></tr><tr><td>South Africa</td><td>61</td><td>No published data</td></tr><tr><td>Spain</td><td>76</td><td>68</td></tr><tr><td>United Kingdom</td><td>64</td><td>64</td></tr><tr><td>USA</td><td>No published data</td><td>No published data</td></tr></table> (1) Primary packaging categories include glass, aluminium, paper and board. Omission: Percentage of Diageo reclaimed products and their packaging materials for each product category. Reason: Information unavailable/incomplete. Explanation: The data source is market recovery rates. This is industry standard as materials are reclaimed via public infrastructure. In fiscal 26, 99% 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. For more information about how we measure and report on our targets, see the Non-Financial Reporting Boundaries and Methodologies on our website.	Market	Recovery rate %	Recycling rate %	Australia	56	56	Brazil	94	No published data	France	100	67	Germany	90	69	India	80	8	Italy	86	76	Kenya	No published data	No published data	Mexico	84	5	Republic of Ireland	94	59	South Africa	61	No published data	Spain	76	68	United Kingdom	64	64	USA	No published data	No published data
Market	Recovery rate %	Recycling rate %																																										
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Mexico	84	5																																										
Republic of Ireland	94	59																																										
South Africa	61	No published data																																										
Spain	76	68																																										
United Kingdom	64	64																																										
USA	No published data	No published data																																										

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

Environmental *continued*

Energy		
Disclosure	Our response	
3-3 	Our management approach to energy	Climate change is presenting increasingly severe physical impacts worldwide. Driven predominantly by the combustion of fossil fuels to generate usable 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 sourcing 100% renewable electricity across our direct operations by 2030. For further information, see: • Our website: For information on our approach to energy, as part of our 'Spirit of Progress' plan, please see the Carbon page of our website. • Our reports: For more information about how we measure and report on our energy-related targets, see the Non-Financial Reporting Boundaries and Methodologies on our website. • Our policies and standards: See our Global Environment Policy and Climate Transition Plan for information on our strategy for energy and emissions. Our approach to energy is based on four main activities: 1. Reducing energy consumption and increasing energy efficiency in our operations 2. Recovering and reusing energy 3. Converting energy sources to renewables – both electricity and fuel/heat 4. Minimising energy use across our supply chain 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. In 2016 we set an ambition with RE100 to source 50% of our electricity from renewable sources by the end of calendar year 2025 and 100% of our electricity from renewable sources by 2030. We met our interim target by the end of calendar year 2025 and are on track to achieve our 2030 target. We work with RE100 technical criteria to resolve challenges and focus on achieving these goals.

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



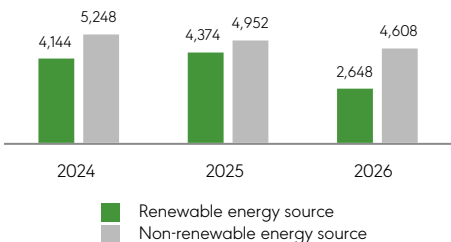
Not disclosed



Not considered material to our business at this time

Environmental *continued*

Energy continued

Disclosure	Our response													
302-01	Energy consumption within the organisation	We report three years of renewable and non-renewable direct energy consumption. This includes both energy generated and used on site and energy supplied to our facilities. Renewable and non-renewable direct energy consumption (TJ)^{(1),(2),(3)} <table><thead><tr><th>Year</th><th>Renewable energy source (TJ)</th><th>Non-renewable energy source (TJ)</th></tr></thead><tbody><tr><td>2024</td><td>4,144</td><td>5,248</td></tr><tr><td>2025</td><td>4,374</td><td>4,952</td></tr><tr><td>2026</td><td>2,648</td><td>4,608</td></tr></tbody></table> (1) Direct energy consumption refers to energy sources that we own or control and generate Scope 1 emissions. (2) 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, liquid propane gas, gas oil and other liquid fuels. (3) Data for the periods ended 30 June 2024 and 30 June 2025, have been recalculated in line with our Non-Financial Reporting Boundaries and Methodologies. Δ Fiscal 26 total direct (renewable and non-renewable) energy consumption was 7,256 TJ, has been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 70-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website.	Year	Renewable energy source (TJ)	Non-renewable energy source (TJ)	2024	4,144	5,248	2025	4,374	4,952	2026	2,648	4,608
Year	Renewable energy source (TJ)	Non-renewable energy source (TJ)												
2024	4,144	5,248												
2025	4,374	4,952												
2026	2,648	4,608												
		Indirect (grid electricity) 1,977 terajoules (TJ) accounted for 21.3% of total energy consumption (fiscal 26: 9,294 TJ). Renewable electricity use as a percentage of total electricity consumed was 75.8% in fiscal 26, an 11.5% decrease on fiscal 25. This reduction in renewable electricity percentage was predominantly down to increased non-renewable grid electricity use at our Canadian facilities in a year where other regions maintained their proportion of renewable electricity but used less electricity overall. Canadian grid-supplied renewable hydro electricity (approx. 94-96% of grid mix) is non-certified and we stopped purchasing additional renewable electricity certificates (RECs) to support the renewable electricity claim. In addition to sourcing renewable electricity that meets RE100 technical criteria, we aim to procure renewable electricity in jurisdictions where RE100-aligned renewable electricity is not available and/or where it is not technically feasible. We met our interim target by the end of calendar year 2025 and are on track to achieve our 2030 RE100 target. Omission: Breakdown of energy consumption (or energy sold) by heating, cooling and steam. Reason: Information unavailable/incomplete. Explanation: 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.												
302-02	Energy consumption outside of the organisation	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 50.0 million gigajoules (GJ). Packaging materials account for 16.0 million GJ, raw materials for 13.5 million GJ, transport and distribution for 9.5 million GJ and chilling and refrigeration equipment for 1.6 million GJ.												

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



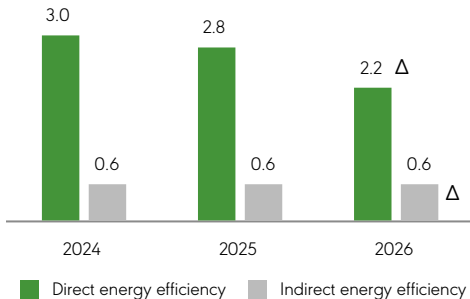
Not disclosed



Not considered material to our business at this time

Environmental *continued*

Energy continued

Disclosure	Our response
302-03 Energy intensity 	Direct and indirect energy efficiency for the past three years: Direct and indirect energy efficiency (MJ/litre packaged)^{(1),(2),(3),(4)}  ■ Direct energy efficiency ■ Indirect energy efficiency (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 2024 and 30 June 2025 have been recalculated in line with our Non-Financial Reporting Boundaries and Methodologies. (3) Energy included was used for fuel (direct), electricity, heating, cooling and steam (indirect). (4) For fiscal 26, the total volume packaged used for the denominator in intensity indicators is 3,355 million litres. Δ Fiscal 26 total direct and indirect energy efficiency 2.8 MJ/litre packaged, direct and indirect energy efficiency (MJ/litre packaged) has been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 70-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website.
302-04 Reduction of energy consumption 	This year, energy consumption from fuel, electricity, heating, cooling and steam decreased by 17.7% (2,002 TJ) compared to fiscal 25. Direct energy efficiency gains in brewing and packaging, coupled with lower distilled volumes globally were able to offset the impact of increased brewed and packaged volumes across the global footprint. We have ongoing energy efficiency initiatives designed to decouple and minimise the impact of production volume increases from energy consumption. The Non-Financial Reporting Boundaries and Methodologies for energy consumption can be found on our website. Omission: Absolute amount of reductions in energy consumption achieved through conservation and efficiency initiatives. Reason: Data is unavailable. Explanation: Data is not available due to reductions not being separately quantified for production variance, energy efficiency/product mix and specific energy reduction projects.
302-05 Reductions in energy requirements of products and services 	Energy requirements of products and services are not deemed relevant, given that greenhouse gas emissions from this energy use do not meet the relevancy criteria stipulated by the GHG Protocol Corporate Value Chain (Scope 3) Standard. Specifically, these emissions do not contribute significantly to our overall Scope 3 footprint, nor do they contribute to our business-wide risk exposure.

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

Environmental *continued*

Water and effluents		
Disclosure	Our response	
3-3  Our management approach to water and effluents	Water is an essential ingredient in all our products and a precious shared resource that is under increasing pressure in many parts of the world. A lack of access to clean water affects the health of communities, their livelihoods and their ability to grow crops. Many of our operations are water intensive and many of our suppliers – particularly of agricultural raw materials – depend upon sufficient water. For further information, see: • Our website: For information on our management approach to water, please refer to the Preserve Water for Life pages of our website, including details of our refreshed water strategy, as well as pages 52-53 of our Annual Report. • Our reports: 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 Pioneering grain-to-glass sustainability section of our Annual Report on pages 51-53. For information on how we measure and report on our water-related targets, see the Non-Financial Reporting Boundaries and Methodologies, available on our website. • Our policies and standards: For information about our strategy and management approach to water and effluents, see our Preserve Water for Life strategy and our Global Environment Policy. 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: 1. Water in our operations 2. Water in our supply chains 3. Water in our communities 4. Water advocacy As part of our Global Environment Policy, we strive to: • Comply with regulations on water use and discharge, or follow Diageo standards where no regulations exist. • Use water quality indicators to monitor our performance. • Implement locally appropriate solutions for wastewater management, including water recycling when feasible. Alongside managing water within our own operations, we also acknowledge the importance of supporting broader watershed resilience. Recognising that water challenges extend beyond our direct operations, we are expanding our replenishment programme to include key third-party suppliers and additional priority water basins. In fiscal 27, we will introduce enhanced collective action and replenishment targets to strengthen watershed resilience across our value chain and the communities in which we operate. Another important part of our approach is providing 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. In fiscal 26, we have maintained our commitment, investing in 23 WASH projects in eight countries and bringing safe water and sanitation to more than 125,000 people. This commitment builds on Diageo’s long-standing legacy of investing in WASH programmes over the last two decades. We have 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 pages 42 and 52-52 in our Annual Report.	

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

Environmental *continued*Water and effluents *continued*

Disclosure		Our response																																										
303-01	Interactions with water as a shared resource	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. We carry out a detailed, data-driven assessment of our risks, impacts and dependencies on water throughout our supply chain, with a focus on key suppliers in our priority water basins. 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. 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. 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 above and pages 52-53 of our Annual Report.																																										
303-02	Management of water discharge-related impacts	We require all sites within our operational footprint to manage and discharge wastewater safely and in full compliance with all applicable regulatory requirements and with our internal wastewater quality requirements. Our internal Water Management Standard establishes rigorous criteria for wastewater discharge, requiring wastewater to be returned to the environment in a condition that does not adversely affect the receiving water bodies or ecosystems, and, where there is opportunity, maximises circularity solutions. These requirements apply to all our sites, including locations where local discharge regulations do not exist or are under development. Wastewater discharge requirements vary significantly across geographies and are typically governed by local or national regulations. We monitor and record relevant wastewater quality parameters – including temperature, pH, total suspended solids, nitrates, phosphates, pesticides, and biological oxygen demand (BOD), among others – through our internal Environmental Management System and externally report our BOD load. Since we use large quantities of organic raw materials and agricultural ingredients in our production processes, BOD is a key indicator for assessing the potential environmental impacts associated with our wastewater discharges. BOD measures the concentration of biodegradable organic matter present in wastewater and is widely used to evaluate wastewater treatment performance. High BOD levels can deplete dissolved oxygen in receiving water bodies as organic matter decomposes, potentially disrupting aquatic ecosystems, impairing water quality, and reducing biodiversity. Omission: The profile of the receiving water body and priority substances of concern. Reason: We do not disclose site-specific assessments of receiving water bodies or priority substances of concern because these assessments vary according to local conditions and regulatory requirements. Explanation: All sites are required to comply with applicable mandatory regulatory requirements, including those related to assessing the characteristics of receiving water bodies and identifying priority substances of concern.																																										
303-03	Water withdrawal	<table><tr><th></th><th>All sites (ML)</th><th>Sites in water-stressed areas (ML)</th></tr><tr><td>Water withdrawal by source</td><td></td><td></td></tr><tr><td>Surface water</td><td>1,146^Δ</td><td>718</td></tr><tr><td>– Freshwater⁽¹⁾</td><td>0</td><td>0</td></tr><tr><td>– Other water⁽¹⁾</td><td>0</td><td>0</td></tr><tr><td>Ground water</td><td>3,653^Δ</td><td>1,210</td></tr><tr><td>– Freshwater⁽¹⁾</td><td>0</td><td>0</td></tr><tr><td>– Other water⁽¹⁾</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>7,532^Δ</td><td>2,152</td></tr><tr><td>– Freshwater⁽¹⁾</td><td>0</td><td>0</td></tr><tr><td>– Other water⁽¹⁾</td><td>0</td><td>0</td></tr><tr><td>Total water withdrawal</td><td>12,331^Δ</td><td>4,080</td></tr></table> This year, we used 21,334 m³ of water for agricultural purposes on land under our operational control in Mexico and Türkiye. We report this separately from water used in our direct operations and do not include it in our water efficiency calculations. (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. Δ Selected metrics have been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 69-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website.		All sites (ML)	Sites in water-stressed areas (ML)	Water withdrawal by source			Surface water	1,146 ^Δ	718	– Freshwater ⁽¹⁾	0	0	– Other water ⁽¹⁾	0	0	Ground water	3,653 ^Δ	1,210	– Freshwater ⁽¹⁾	0	0	– Other water ⁽¹⁾	0	0	Seawater	0	0	Produced water	0	0	Mains water	7,532 ^Δ	2,152	– Freshwater ⁽¹⁾	0	0	– Other water ⁽¹⁾	0	0	Total water withdrawal	12,331^Δ	4,080
	All sites (ML)	Sites in water-stressed areas (ML)																																										
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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

Environmental *continued*

Water and effluents continued

Disclosure	Our response			
303-04	Water discharge			
		All sites (ML)	Sites in water-stressed areas (ML)	
	Water discharge			
	Surface water	741	519	
	Ground water	260	65	
	Seawater	2,086	—	
	Third-party water (total)	5,780	1,261	
	Third-party water sent for use to other organisations	143	140	
	Total water discharge	8,867	1,845	
	Water discharge by freshwater and other water			
	Fresh water	0	0	
	Other water	0	0	
Please refer to the Non-Financial Reporting Boundaries and Methodologies, available on our website , for more information about how data has been compiled.				
In fiscal 26, total effluent volume was 8,867 ML and total BOD was 20,267 tonnes, of which 20,095 ^A tonnes were under our direct control. This represents a 29.7% 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	2	0	
	Third-party municipal	65	1	
	Land	3	0	
	River	6	0	
	Sea	24	99	
	Wetland	0	0	
	Total	100	100	
Wastewater polluting power by region, by year (BOD/tonnes)				
		2024	2025	2026
	North America	130	183	365
	Europe	31,313	28,466	19,808
	Asia Pacific	72	78	40
	Latin America and Caribbean	2	2	23
	Africa	39	34	31
	Total	31,556	28,763	20,267
	Total under direct control	31,356	28,594	20,095
^Δ Selected metrics have been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 70-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website .				

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

Environmental *continued*Water and effluents *continued*

Disclosure		Our response												
303-04	Water discharge continued	Wastewater treatment by method Wastewater treated at our sites is treated using one or more of the following treatment methods: primary, secondary and tertiary. In fiscal 26, 55% of our sites that treated wastewater on-site followed tertiary treatment as the highest level of treatment. Some 65% of wastewater volume was sent to off-site treatment facilities. This represents about 1% of final BOD to the environment. <table><thead><tr><th>Highest level of treatment</th><th>Sites using treatment method (%)</th><th>Volume of wastewater by treatment method (ML)</th></tr></thead><tbody><tr><td>Primary treatment</td><td>10</td><td>764</td></tr><tr><td>Secondary treatment</td><td>35</td><td>185</td></tr><tr><td>Tertiary treatment</td><td>55</td><td>1,421</td></tr></tbody></table> We introduced a revised Spill Classification Tool to support a more consistent, risk-based approach across our operations. The tool uses a standardised scoring system to classify spill severity. As a result, fewer incidents were classified as significant than in the previous reporting year. This reflects the change in methodology and does not represent a like-for-like improvement in operational performance. This year, three significant spill incidents were recorded, involving an estimated total volume of 33.4 m³ of spilled material. A spill or release occurs when a solid, liquid or gaseous substance escapes from its container or containment. It may remain within the site boundary or enter the wider environment, potentially affecting soil, water, air, biodiversity or human health. A significant spill is one that causes an environmental impact beyond the facility boundary, requires regulatory reporting and meets the threshold set by our standardised internal scoring system. The system assesses the following criteria: • Containment status: not contained; has spread beyond site boundaries. • Potential for environmental impact: significant risk to soil, water, air quality, biodiversity, or public health. • Nature of substance: involves hazardous substances posing serious risks upon exposure. • Regulatory reporting requirements: mandatory reporting to regulatory authorities is triggered by the incident. • Emergency response needs: Requires external assistance for effective management. For all significant spills, immediate actions were undertaken to contain and resolve the incident, aiming to minimise environmental harm. Where applicable, regulatory authorities were promptly notified and were satisfied with our response, corrective measures and follow-up actions taken. Omission: Volume of unplanned discharges is not monitored. Reason: Data is unavailable/incomplete. Explanation: Monitoring programme to be established to determine number of occasions and volumes.	Highest level of treatment	Sites using treatment method (%)	Volume of wastewater by treatment method (ML)	Primary treatment	10	764	Secondary treatment	35	185	Tertiary treatment	55	1,421
Highest level of treatment	Sites using treatment method (%)	Volume of wastewater by treatment method (ML)												
Primary treatment	10	764												
Secondary treatment	35	185												
Tertiary treatment	55	1,421												
303-05	Water consumption	Water consumption <table><thead><tr><th></th><th>All sites (ML)</th><th>Sites in water-stressed areas (ML)</th></tr></thead><tbody><tr><td>Total water consumption</td><td>3,464</td><td>2,235</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></tbody></table> Please refer to the Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information about how data has been compiled.		All sites (ML)	Sites in water-stressed areas (ML)	Total water consumption	3,464	2,235	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)												
Total water consumption	3,464	2,235												
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

Environmental *continued*

Biodiversity

Disclosure	Our response
3-3 	Our management approach to biodiversity Many of our distilleries, breweries and other sites are surrounded by valuable ecosystems that support a wide range of plant and animal species. These species promote healthy ecosystems which can be vital to the livelihoods of local people, to our operations, and to the resilience of the landscape to climate change. 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. For further information, see: • Our website: For information about how we manage biodiversity around our distilleries, breweries and other sites, see the Sustainability section of our website. • Our reports: For information about how we report on biodiversity, including definitions, scope and data preparation, see the Non-Financial Reporting Boundaries and Methodologies section available on our website. • Our policies and standards: Our Deforestation Guidelines set out our commitments to achieving no deforestation and no conversion in our supply chains. Our Sustainable Agriculture Guidelines set out our expectations for farmers, including those for the use of pesticides and fertilisers. We continue to focus on the impact our business has on biodiversity, particularly in relation to water, our main ingredient, and the sourcing of agricultural raw materials. We are developing regenerative agriculture programmes that help farmers deliver positive outcomes for nature in India, Ireland, Mexico and the United Kingdom. Nature-based solutions form an important part of our efforts on water replenishment and collective action. For more information on how we manage water and effluents, please see pages 33-36 of this ESG Reporting Index. We have identified 37 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. These sites are listed under GRI 304-01 below. 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. We have a framework to help our operational sites develop biodiversity management plans. 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. In fiscal 24, we conducted a nature baseline which identified material pressures across the value chain and estimated our contribution to environmental impacts, using datasets covering four dimensions of nature: land, water, biodiversity and ecosystem services. This work continued in fiscal 25 and 26 to gain deeper insights on our nature-related dependencies, impacts, risks and opportunities. In fiscal 26, key sites in the table below have completed their biodiversity management plans, and we aim to extend this work to all sites by fiscal 28. We are aligning our work with external frameworks including the Taskforce on Nature-related Financial Disclosures and have begun integrating elements of TNFD into our climate reporting. The outcomes of this work will be reviewed by a cross-functional working group and at our quarterly 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 and maintain a resilient supply chain. In fiscal 26, we completed a TNFD-aligned assessment of our nature-related dependencies, impacts, risks and opportunities (DIRO) using the LEAP (Locate, Evaluate, Assess and Prepare) framework to help identify and prioritise nature-related risks and opportunities across our value chain.

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

Environmental *continued*

Biodiversity continued

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	
Canada - Amherstburg	Packaging	Key Biodiversity Area		•	Freshwater
Canada - St. Thomas Quebec	Warehousing	IUCN Category I-VI, Key Biodiversity Area		•	Terrestrial, freshwater
Denmark - Copenhagen	Offices	IUCN Category I-VI		•	Coastal
England - Runcorn	Packaging	IUCN Category I-VI		•	Terrestrial
Hungary - Budapest	Offices	Nature Conservation Area		•	Terrestrial
Mexico - Guadalajara	Offices	Municipal Park		•	Terrestrial, freshwater
Scotland - Abercrombie	Engineering	IUCN Category I-VI, SSSI, Ramsar, Marine Protected Area, Emerald Network, Key Biodiversity Area		•	Coastal
Scotland - Auchroisk	Distillery	Emerald Network		•	Freshwater
Scotland - Blackgrange	Warehousing	IUCN Category I-VI		•	Terrestrial
Scotland - Blair Athol	Distillery	Emerald Network		•	Freshwater
Scotland - Bonnybridge	Warehousing	Nature Reserve		•	Terrestrial
Scotland - Menstrie	Technical Centre	IUCN Category I-IV, Site of Special Scientific Interest		•	Terrestrial
Scotland - Burghead	Maltings	IUCN Category I-VI, SSSI, Marine Protected Area, Emerald Network		•	Coastal, marine
Scotland - Cambus	Warehousing	IUCN Category I-VI, SSSI, Ramsar, Marine Protected Area, Emerald Network, Key Biodiversity Area		•	Coastal, terrestrial
Scotland - Caol Ila	Distillery	National Scenic Area		•	Coastal
Scotland - Cragganmore	Distillery	IUCN Category I-VI, SSSI		•	Terrestrial, freshwater
Scotland - Dailuaine	Distillery	IUCN Category I-VI, SSSI		•	Terrestrial, freshwater
Scotland - Dalwhinnie	Distillery	IUCN Category I-VI	•	•	Terrestrial
Scotland - Dufftown	Distillery	Emerald Network		•	Freshwater
Scotland - Dundas House	Offices	Local Nature Reserve		•	Terrestrial
Scotland - Glen Elgin	Distillery	IUCN Category I-VI, SSSI		•	Terrestrial

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

Environmental *continued*

Biodiversity continued

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 continued

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	
Scotland - Glen Spey	Distillery	IUCN Category I-VI, SSSI, Ramsar, Emerald Network, Key Biodiversity Area		•	Terrestrial, freshwater
Scotland - Johnnie Walker Princes St	Visitor Centre	IUCN Category I-VI, SSSI, Nature Reserve		•	Terrestrial
Scotland - Knockando	Distillery	IUCN Category I-VI, SSSI, Emerald Network		•	Terrestrial, freshwater
Scotland - Lagavulin	Distillery	IUCN Category I-VI, SSSI, Marine Protected Area, Emerald Network		•	Terrestrial, marine
Scotland - Lochnagar	Distillery	IUCN Category I-VI, National Scenic Area	•		Terrestrial
		IUCN Category I-VI, SSSI, Emerald Network, Key Biodiversity Area		•	Terrestrial
Scotland - Menstrie	Warehousing	IUCN Category I-VI, SSSI		•	Terrestrial
Scotland - Mortlach	Distillery	Emerald Network		•	Freshwater
Scotland - Teaninich	Distillery	IUCN Category I-VI, SSSI, Ramsar, Emerald Network, Key Biodiversity Area		•	Coastal
Scotland - Zepf	Engineering	IUCN Category I-VI, SSSI		•	Terrestrial
South Africa - Isipingo	Packaging	Key Biodiversity Area	•		Coastal
Spain - Madrid	Offices	Key Biodiversity Area, Natura 2000		•	Terrestrial
Sweden - Stockholm	Offices	National city park		•	Terrestrial
Thailand - Bangkok	Offices	Key Biodiversity Area	•		Terrestrial
USA - Chicago Open Gate Brewery	Visitor Centre	Conservation Area		•	Terrestrial
USA - Relay	Packaging, visitor centre	IUCN Category I-VI		•	Terrestrial
Venezuela - Caracas	Offices	IUCN Category I-VI	•	•	Terrestrial

Omission: Size of operational site in km².

Reason: Information incomplete.

Explanation: The total area of the identified sites is relatively small and the actual area of overlap with protected areas in km² cannot currently be estimated accurately as IBAT mapping is based on single point data rather than site boundary mapping.

Please refer to the Non-Financial Reporting Boundaries and Methodologies, available on our [website](#), 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

Environmental *continued*

Biodiversity continued		
Disclosure	Our response	
304-02  Significant impacts of activities, products and services on biodiversity	We have not identified any significant impact on protected areas, or on areas of high biodiversity value outside protected areas as a result of our operations or land that we own. In fiscal 24, we conducted a nature baseline which identified material pressures across the value chain and estimated our potential contribution to environmental impacts. This identified that, through the sourcing of our agricultural and packaging materials, we have a potential 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. Omission: Quantitative upstream impacts on biodiversity. Reason: Information unavailable/incomplete. Explanation: We do not currently have quantitative information on actual upstream impacts on biodiversity.	
304-03  Habitats protected or restored	We have implemented various initiatives to protect and restore habitats around our own operations and associated with our supply chains. Environmental restoration and conservation are important parts of our water replenishment and collective action programmes. In Jalisco, Mexico, Diageo participates in Charco Bendito, a watershed conservation and restoration initiative. This project, involving 12 member companies, focuses on actions such as reforestation to deliver water, carbon and biodiversity benefits. In fiscal 26, we pledged up to £5 million to help restore up to 3,000 hectares of degraded peatland in Scotland by 2030, including in the Oa nature reserve on Islay, Scotland where we have partnered with the RSPB alongside other distillers. As a habitat, peatland sequesters carbon, regulates water quality and quantity, and supports rich biodiversity, including housing species such as hen harriers and golden plovers. Through our regenerative agriculture programmes, we aim to protect and restore soils. This year we have continued programmes focused on some of our key agricultural raw materials such as barley, wheat, broken rice and agave in Ireland, England, Scotland, India and Mexico. We have expanded our ambition to deliver 10 collaborative regenerative agriculture programmes between 2020 and 2030, these will support the biodiversity of habitats within our agricultural sourcing regions.	
304-04  IUCN Red List species and national conservation list species with habitats in areas affected by operations	Omission: Quantitative data on IUCN Red List species. Reason: Unable to quantify direct or indirect impacts on specific species. Explanation: 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.	

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

Environmental *continued*

Emissions		
Disclosure		Our response
3-3	Our management approach to emissions	The physical impacts of climate change are becoming progressively more severe globally. We are committed to adapting to climate change while 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. For further information, see: • Our website: For information on our approach to emissions in the context of our Spirit of Progress strategy, please see the Carbon section of our website. • Our reports: See the Pioneering grain-to-glass sustainability section of our Annual Report on pages 51 and 53-55 for information on our approach to emissions and performance against our emissions targets. Also see the Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information about how we measure and report on our targets. • Our policies and standards: See our Global Environment Policy for information on our approach to energy and emissions. • Our Climate Transition Plan: outlines the steps we are taking to reduce emissions, manage climate-related risks, and adapt our business for the years ahead. Greenhouse gas (GHG) emissions from our own operations 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⁽¹⁾ in our direct operations by 2040, we have to directly abate our operational emissions by at least 90% compared with our 2022 baseline. We also have a SBTi-validated Scope 1 FLAG target to reduce agricultural emissions from our directly-owned land by 30.3% by 2030. 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. A maximum of 10% of our 2022 Scope 1 and 2 baseline emissions can be neutralised using carbon offsets to reach our net zero⁽¹⁾ target commitments in line with a science-based approach. 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’. GHG emissions from our supply chains We have targets to reduce our near-term Scope 3 emissions by 26% by 2030 and to reach net zero⁽¹⁾ emissions by 2050, a reduction of ~90% on our fiscal year 2022 baseline emissions. Our 2030 science-based targets have been approved for a 25% absolute emission reduction for our non-FLAG emissions and a 30.3% reduction in FLAG emissions in our Scope 3 footprint. To make the reductions, we are continuing to build long-lasting partnerships with our suppliers and our third-party operations, focused on continuous improvement. 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. We are continually developing, 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. We focus on initiatives that are Diageo-led (i.e. removing packaging), supplier-led (i.e. supplier decarbonisation) and strategic innovation with disruptive products and business models. 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 on solutions to support our suppliers to transition to renewable energy.

(1) Net zero emissions are reached when anthropogenic (i.e. human-caused) emissions of greenhouse gases into the atmosphere are balanced by anthropogenic removals over a specified period. A science-based approach to net zero covers emission scopes 1, 2 and 3 with direct abatement of approximately 90% from our emissions baseline and up to 10% of high-quality certified carbon offsets to neutralise hard-to-abate residual emissions to close the gap to zero. Targets are based on our SBTi target boundary.

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



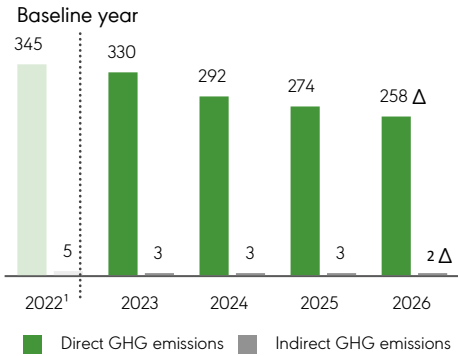
Not disclosed



Not considered material to our business at this time

Environmental *continued*

Emissions continued

Disclosure	Our response
305-01 and 305-02  Direct (Scope 1) and indirect (Scope 2) GHG emissions	Total direct and indirect greenhouse gas emissions (location/gross) by weight this year were 392^Δ ('000 tonnes CO₂e) (2025: 468 ('000 tonnes CO₂e)), comprising direct greenhouse gas emissions by weight (location/gross) of 270^Δ ('000 tonnes CO₂e) (2025: 337 ('000 tonnes CO₂e)) and indirect greenhouse gas emissions by weight (location/gross) of 122^Δ ('000 tonnes CO₂e) (2025: 131 ('000 tonnes CO₂e)). Direct and indirect GHG emissions (market-based) by weight ('000 tonnes CO₂e)  (1) 2022 baseline data and data for the periods ended 30 June 2023, 30 June 2024 and 30 June 2025, have been recalculated in line with our Non-Financial Reporting Boundaries and Methodologies. Δ Fiscal 26 direct and indirect greenhouse gas emissions by weight (market/net based) have been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 70-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website. Our fiscal 26 biogenic CO₂ emissions associated with the combustion of bioenergy in our direct operations were 220 ('000 tonnes CO₂) and associated removals were 220 ('000 tonnes CO₂). Other biological CO₂ emissions are approximated at 316 ('000 tonnes CO₂). Scope 1 FLAG emissions in fiscal 26 were 1,778 t CO₂e.

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

Environmental *continued*

Emissions continued																																																		
Disclosure	Our response																																																	
305-03  Other indirect (Scope 3) GHG emissions	Global Scope 3 GHG emissions ^{(1),(2)} <table> <tr> <th>Scope 3 categories</th><th>Sources of Scope 3 GHG emissions</th><th>Metric tonnes CO₂e (fiscal year 26)</th></tr> <tr> <td rowspan="3">Category 1⁽³⁾</td><td>Purchased goods: raw materials & ingredients</td><td>1,635,505</td></tr> <tr> <td>Purchased goods: packaging materials</td><td>1,715,643</td></tr> <tr> <td>Purchased services</td><td>172,530</td></tr> <tr> <td>Category 2</td><td>Capital goods</td><td>166,553</td></tr> <tr> <td>Category 3⁽⁴⁾</td><td>Fuel- and energy-related activities (not included in Scope 1 or 2)</td><td>130,814</td></tr> <tr> <td rowspan="2">Category 4</td><td>Upstream transportation and distribution (Category 4 Outbound logistics)</td><td>454,221</td></tr> <tr> <td>Upstream transportation and distribution (Category 4 Inbound logistics)</td><td>225,129</td></tr> <tr> <td>Category 5</td><td>Waste generated in operations</td><td>10,471</td></tr> <tr> <td>Category 6</td><td>Business travel</td><td>26,171</td></tr> <tr> <td>Category 7</td><td>Employee commuting</td><td>11,794</td></tr> <tr> <td>Category 8</td><td>Upstream Leased Assets: offices & leased vehicles</td><td>14,379</td></tr> <tr> <td>Category 11</td><td>Use of sold products (chillers/refrigeration)</td><td>110,871</td></tr> <tr> <td>Category 12</td><td>End-of-life treatment of sold product</td><td>20,832</td></tr> <tr> <td>Category 14</td><td>Franchises</td><td>152,985</td></tr> <tr> <td>Category 15</td><td>Investments</td><td>75,155</td></tr> <tr> <td colspan="2">Total</td><td>4,923,053</td></tr> </table> (1) The principal greenhouse gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs). (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 2022 baseline has been recalculated this year due to business disposals, updated emission factors/calculation methodology and reporting boundary/category coverage improvements, in line with our Non-Financial Reporting Boundaries and Methodologies. More information on Diageo's disposals can be found in the Financial Statements of our Annual Report. Our revised Scope 3 fiscal 22 GHG emission baseline is 6.06 million t CO₂e and our revised Scope 3 fiscal 25 emission is 5.23 million t CO₂e. (3) Scope 3 FLAG emissions in fiscal 26 were 721,975 t CO₂e. (4) Scope 3 biogenic emissions in fiscal 26 associated with Category 3 upstream bioenergy sourcing were 27,882 t CO₂e (with no associated removals). Please refer to the Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information about how data has been compiled.		Scope 3 categories	Sources of Scope 3 GHG emissions	Metric tonnes CO ₂ e (fiscal year 26)	Category 1 ⁽³⁾	Purchased goods: raw materials & ingredients	1,635,505	Purchased goods: packaging materials	1,715,643	Purchased services	172,530	Category 2	Capital goods	166,553	Category 3 ⁽⁴⁾	Fuel- and energy-related activities (not included in Scope 1 or 2)	130,814	Category 4	Upstream transportation and distribution (Category 4 Outbound logistics)	454,221	Upstream transportation and distribution (Category 4 Inbound logistics)	225,129	Category 5	Waste generated in operations	10,471	Category 6	Business travel	26,171	Category 7	Employee commuting	11,794	Category 8	Upstream Leased Assets: offices & leased vehicles	14,379	Category 11	Use of sold products (chillers/refrigeration)	110,871	Category 12	End-of-life treatment of sold product	20,832	Category 14	Franchises	152,985	Category 15	Investments	75,155	Total		4,923,053
Scope 3 categories	Sources of Scope 3 GHG emissions	Metric tonnes CO ₂ e (fiscal year 26)																																																
Category 1 ⁽³⁾	Purchased goods: raw materials & ingredients	1,635,505																																																
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305-04  GHG emissions intensity	This year, the market-based (net) intensity ratio of our Scope 1 and 2 greenhouse gas emissions was 77g CO₂e per litre of packaged product (2025: 83g/l) and the location-based (gross) intensity ratio of our Scope 1 and 2 greenhouse gas emissions was 117g^Δ CO₂e per litre of packaged product (2025: 140g/l). For fiscal 26, the total volume packaged used for the denominator in intensity indicators is 3,355 million litres. Δ Selected metrics have been subject to independent limited assurance by PricewaterhouseCoopers LLP (PwC) for the year ended 30 June 2026. See pages 70-72 of this ESG Reporting Index. The Non-Financial Reporting Boundaries and Methodologies can be found on our website.																																																	
305-05  Reduction of GHG emissions	The change in absolute greenhouse gas emissions (Scope 1 and 2 direct and indirect greenhouse gas emissions by weight (market/net based)) from the prior year was a 17 ('000 tonnes CO₂e) decrease, equivalent to a 6.1% reduction. The change in our absolute Scope 3 greenhouse gas emissions when compared to fiscal 25 was a decrease of 311 ('000 tonnes CO₂e), equivalent to a 5.9% reduction. For more information, see pages 51 and 53-55 of our Annual Report. Omission: Absolute GHG emission reductions (in tCO₂e) resulting directly from emission reduction initiatives. Reason: Data is unavailable. Explanation: Data is not available solely for emission reduction initiatives as reductions in GHG emissions also include production variance, efficiency/product mix and other considerations like emission factor changes.																																																	

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

Environmental *continued*

Emissions continued

Disclosure		Our response																												
305-06	Emissions of ozone-depleting substances (ODS)	The extent of ozone-depleting substances (ODS) across our operations is summarised in the table below. The residual volumes of halons and chlorofluorocarbons (CFCs) across the business are now relatively minor. ODS emissions are summarised in the table below in metric tonnes of CO₂ emissions equivalent. Emissions are calculated using ozone depletion potentials (ODPs) from Intergovernmental Panel on Climate Change AR6 and are based on equipment inventories, refrigerant charge data, maintenance records and decommissioning activities during the reporting period. The calculation methodology, assumptions and emission factors applied are consistent with the GHG protocol. This approach enables the aggregation of different ODS into a metric tonne of ODS, and CO₂ emissions equivalent providing a comparable measure of the potential impact of ODS emissions across the business. Ozone-depleting substances and fluorinated gases <table><tr><th></th><th>Present (kg)</th><th>Emitted (kg)</th><th>Emissions CO₂e (tonnes)</th></tr><tr><td>Halons</td><td>0</td><td>0</td><td>0</td></tr><tr><td>CFC</td><td>3</td><td>0</td><td>0</td></tr><tr><td>HCFC</td><td>731</td><td>41</td><td>80</td></tr><tr><td>HFC</td><td>15,063</td><td>700</td><td>2,043</td></tr><tr><td>SF6</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> Omission: ODS emissions are not reported in metric tonnes of CFC-11 equivalent. Reason: Information unavailable/incomplete. Explanation: ODS emissions are currently reported in CO₂e under our existing reporting methodology.		Present (kg)	Emitted (kg)	Emissions CO ₂ e (tonnes)	Halons	0	0	0	CFC	3	0	0	HCFC	731	41	80	HFC	15,063	700	2,043	SF6	16	0	0	PCC	0	0	0
	Present (kg)	Emitted (kg)	Emissions CO ₂ e (tonnes)																											
Halons	0	0	0																											
CFC	3	0	0																											
HCFC	731	41	80																											
HFC	15,063	700	2,043																											
SF6	16	0	0																											
PCC	0	0	0																											
305-07	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Emissions from stationary combustion sources have impacts on the environment. In fiscal 26, we emitted 698 tonnes of NOx and 694 tonnes of SOx. NOx and SOx emissions are determined using a combination of measured stack emissions and calculations based on fuel consumption and UK BEIS emissions factors. A small number of sites have NOx and SOx emissions associated with the roasting and kilning of cereals. These emissions are measured directly and included within the reported totals but represent only a small proportion of our overall NOx and SOx emissions. NOx and SOx emissions by year (tonnes) <table><tr><th></th><th>2024</th><th>2025</th><th>2026</th></tr><tr><td>NOx</td><td>734</td><td>868</td><td>698</td></tr><tr><td>SOx</td><td>1,353</td><td>1,061</td><td>694</td></tr></table> Omission: Other significant air emissions. Reason: Information unavailable/incomplete. Explanation: We report NOx and SOx emissions but do not currently disclose other significant air emissions in accordance with GRI 305-7.		2024	2025	2026	NOx	734	868	698	SOx	1,353	1,061	694																
	2024	2025	2026																											
NOx	734	868	698																											
SOx	1,353	1,061	694																											

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

Environmental *continued*

Supplier environmental assessment

Disclosure		Our response
3-3	Our management approach to supplier environmental assessment	Many of the environmental impacts associated with the products we sell occur within our supply chain. For more information on our environmental management approach with suppliers, please refer to our Partnering with Suppliers Standard .
308-01	New suppliers that were screened using environmental criteria	During the onboarding process, we initiate a Third Party questionnaire for selected suppliers, including essential environmental topics such as water management and deforestation. Omission: We have excluded the number of suppliers assessed, the number identified as having significant actual and potential negative environmental impacts, the actual and potential negative impacts identified in the value chain, the percentage of suppliers who agreed to improvements and the percentage of suppliers where relationships were terminated as a result of the environmental assessments. Reason: Information unavailable/incomplete. Explanation: Our approach to assessing and tracking environmental impacts in our supply chain is under development. We are committed to improving our supply chain sustainability practices and are actively working on integrating environmental performance indicators into supplier evaluations.
308-02	Negative environmental impacts in the supply chain and actions taken	To enhance our engagement with participating suppliers, in support of our Spirit of Progress Scope 3 greenhouse gas emissions reductions target, we have developed a hotspots data approach. This begins by identifying key partners and focusing on data collection to evaluate their capacity to report Scope 1 and 2 greenhouse gas emissions, the reduction initiatives they have in place, how they are setting targets against those initiatives and how they are managing their Scope 3 supply chain greenhouse gas emissions. 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 and contract documents. Omission: We have excluded the number of suppliers assessed, the number identified as having significant actual and potential negative environmental impacts, the actual and potential negative impacts identified in the value chain, the percentage of suppliers who agreed to improvements and the percentage of suppliers where relationships were terminated as a result of the environmental assessments. Reason: Information unavailable/incomplete. Explanation: Our approach to assessing and tracking environmental impacts in our supply chain is under development. We are committed to improving our supply chain sustainability practices and are actively working on integrating environmental performance indicators into supplier evaluations.

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

Topic standards

Social

Employment

Disclosure	Our response
3-3  Our management approach to employment	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. For further information, see: • Our website and reports: For more information on our approach to employment, see the Our people and culture section of our Annual Report on pages 36-37 and the Our inclusive culture page on our website. • Our policies and standards: 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. We measure the effectiveness of our efforts through employee engagement as a key performance indicator, as set out in our Annual Report on page 18. Our annual survey, 'Our Voice', was enhanced in fiscal 26 to deepen insight into culture and employee experience. We also collected additional qualitative data through a supplementary real-time listening process, supported by a new AI-enabled feedback platform. We use insights gathered to inform continuous improvement initiatives. Our Executive Committee is provided with ongoing updates on employee engagement.

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

Social *continued*

Employment continued

Disclosure

Our response

401-01

New employee hires and employee turnover

Employee turnover in fiscal 26 was 20.2%, consisting of 7.4% voluntary departures and 11.5% involuntary departures. Involuntary leavers was higher in fiscal 26 due to the impact of Accelerate transformation programme and the impact of disposals in selected markets, including Ghana, Seychelles, Italy and site closure in Canada. The remaining 1.3% 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 ⁽¹⁾
North America	68	131	21	220	7.2%
Europe	470	593	73	1,136	37.2%
Asia Pacific	361	487	15	863	28.2%
Latin America and Caribbean	272	339	17	628	20.6%
Africa	50	155	3	208	6.8%
Total	1,221	1,705	129	3,055	
Percentage of total new hires	40.0%	55.8%	4.2%		

New hires by region by gender

Region	Men	Women	Not Declared	Total	Percentage of total new hires ⁽¹⁾
North America	146	74	0	220	7.2%
Europe	588	546	2	1,136	37.2%
Asia Pacific	461	402	0	863	28.2%
Latin America and Caribbean	339	289	0	628	20.6%
Africa	113	95	0	208	6.8%
Total	1,647	1,406	2	3,055	
Percentage of total new hires	53.9%	46.0%	0.1%		

Leavers by region by age

Region	Under 30	30-50	Over 50	Total	Percentage of total leavers ⁽¹⁾
North America	91	331	206	628	11.1%
Europe	283	887	426	1,596	28.3%
Asia Pacific	303	1,232	386	1,921	34.0%
Latin America and Caribbean	198	498	57	753	13.3%
Africa	94	570	88	752	13.3%
Total	969	3,518	1,163	5,650	
Percentage of total leavers	17.1%	62.3%	20.6%		

(1) Percentage of new hires / leavers are in respect of the total new hires and leavers number.

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

Social *continued*

Employment continued							
Disclosure		Our response					
401-01	New employee hires and employee turnover continued	Leavers by region by gender					
		Region	Men	Women	Not Declared	Total	Percentage of total leavers ⁽¹⁾
		North America	376	249	3	628	11.1%
		Europe	886	709	1	1,596	28.3%
		Asia Pacific	1,236	685	0	1,921	34.0%
		Latin America and Caribbean	428	325	0	753	13.3%
		Africa	506	246	0	752	13.3%
		Total	3,432	2,214	4	5,650	
		Percentage of total leavers	60.7%	39.2%	0.1%		
		(1) Percentage of new hires / leavers are in respect of the total regional employee number.					
		For total workforce by employees and supervised workers, and by gender, see GRI 2-7 on page 9 and the Our people and culture section of the Annual Report on pages 36-37.					
401-02	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to employees vary across the countries where we do business. In the United Kingdom, for example – which accounts for 19% 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 11% of our global employee base – there is differentiation between employees who work more than 20 hours per week who receive full benefits, and employees who work less than 20 hours per week, who are not eligible for benefits. All full-time and part-time employees who work more than 20 hours have the same benefits applicable to their grade and location. Market practice typically differentiates employees who work a minimum of 30 hours per week, but employers have the flexibility to be more generous and expand eligibility by reducing the minimum hours worked.					
		Omission: List of benefits, details across all locations.					
		Reason: Information unavailable/incomplete.					
		Explanation: 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.					
401-03	Parental leave	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, 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 standard of four weeks of fully paid paternity leave. In most countries, we offer 26 weeks of fully paid paternity leave.					
		Number of employees taking parental leave and average number of days taken by gender					
			Men	Women		Total	
		Number of employees that were entitled to parental leave	14,041	10,307		24,348	
		Number of employees taking parental leave	627	832		1,459	
		Number of employees that returned to work in the reporting period after parental leave ended	397	428		825	
		Number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	354	365		719	
		Average days of parental leave taken in the year	111	162		140	
		Return to work rate of employees that took parental leave	92%	83%		87%	
		Retention rate of employees that took parental leave	93%	92%		92%	

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

Social *continued*

Labour/management relations		
Disclosure	Our response	
3-3 	Our management approach to labour/management relations	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. 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. 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. 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 Growth Ambition. Challenging labour relations might contribute to workplace disagreements, lower employee engagement, reduced productivity and increased employee turnover. For further information see: • Our policies and standards: For more information on our approach to labour/management relations, see our Code of Business Conduct, our Global Human Rights Policy. 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. We track employee engagement as one of our overarching performance indicators, as set out in our Annual Report on page 18, using our annual Our Voice survey. Based on the outcomes of this survey and our ongoing engagement programmes, action plans are put in place to improve employee engagement and satisfaction. 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.
402-01 	Minimum notice periods regarding operational changes	We adhere to group-level principles on notice and consultation, which require us to meet at least our legal requirements for notice periods, where they exist and often provide for longer notice periods than the minimum legal periods. When operational changes occur we adhere to the law where consultation periods (collective and/or individual) are defined. Omission: Minimum notice periods provided in weeks. Reason: Information unavailable/incomplete. Explanation: Notice periods are managed locally in accordance with applicable legal, contractual, collective bargaining and consultation requirements. Due to variation across countries and employee populations, we do not currently maintain a centrally consolidated dataset to report a comparable group-wide minimum notice period in weeks.

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

Social *continued*

Occupational health and safety

Disclosure	Our response
3-3  Our management approach to occupational health and safety	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 Code. 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. We maintain Global Risk Management Standards (GRMS) for occupational health and safety, which apply to all our operations and business units. For further information, see: • Our website: For information about our management approach to health, safety and wellbeing for our employees, contractors and visitors. • Our reports: For more information about how we measure and report on our health and safety data, see the Non-Financial Reporting Boundaries and Methodologies, available on our website. • Our policies and standards: For more information, see our Global Health, Safety and Wellbeing Policy. Governance and oversight of health and safety performance metrics and control effectiveness is reviewed and monitored at the Board level, twice yearly, Global Leadership forums monthly, and more frequently within individual business units and locations. 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. More details can be found in the Annual Report on pages 38-39.

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

Social *continued*

Occupational health and safety continued

Disclosure	Our response
403-01  Occupational health and safety management system	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. 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, technical centres and commercial facilities are in scope.
403-02  Hazard identification, risk assessment and incident investigation	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 concern that they or other individuals in the vicinity of the task could be injured. 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 recognising 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 Global Health, Safety and Wellbeing Policy, 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. 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. Incidents with or without injury are investigated by local teams. Incidents meeting the lost time criteria are reported through to the site lead within 24 hours and a full investigation to determine root cause and preventive actions is completed within seven days.

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

Social *continued*

Occupational health and safety continued

Disclosure	Our response
403-03  Occupational health services	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. In some markets, a health surveillance programme, provided by qualified healthcare professionals, is available to all employees who 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). Contractors working at our locations 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 have in the area.
403-04  Worker participation, consultation, and communication on occupational health and safety	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. 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. We also continue to use Diageo's Flex Philosophy, developed in 2021, which provides our employees and line managers with a framework and principles to discuss and agree working patterns that optimise their ability to deliver their best work. 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. 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 support the investigation process in the same way as Diageo employees. 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.

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

Social *continued*

Occupational health and safety continued

Disclosure	Our response
403-05  Worker training on occupational health and safety	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. We train our employees on occupational health and safety through several channels, including: • 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. • 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. • Other specific subject matter expert training, delivered through video conferencing. • Where appropriate, comprehension of the learning objectives is evaluated throughout the training or at the end of the training using multiple choice type questions. 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 where they work. Contractors with Diageo email addresses can access Diageo My Learning Hub (our training portal).
403-06  Promotion of worker health	We promote worker health and encourage employees to access local services and systems, on a voluntary basis, through several channels: • Our benefits team facilitates non-occupational medical and healthcare services. We offer optional medical and risk insurance, which is communicated to employees through internal communication channels. • To integrate health and wellbeing into our culture every day, everywhere, we have established the Diageo Wellbeing Philosophy and a dedicated intranet site to provide employees with wellbeing information, resources, and support. • We are committed to supporting the holistic health and wellbeing of our employees across four key dimensions of wellbeing: physical, mental, social and financial. Through My Learning Hub, we provide a dedicated Wellbeing Channel offering learning materials across these areas, including courses on positive drinking behaviours that promote a balanced and informed approach to alcohol consumption. • We provide all employees and their immediate families with access to our Employee Assistance Programme (EAP) and the Balancy wellbeing platform, offering confidential support, digital wellbeing resources, and access to counselling services to support mental health and overall wellbeing. • Mental wellbeing capability is further supported through global Mental Health Awareness learning available to all employees and through our IMPACT people manager development programme. During fiscal 26, more than 500 line managers participated in IMPACT, strengthening inclusion, wellbeing and communication capabilities and helping leaders create psychologically safe and supportive team environments. On World Mental Health Day, a senior leader hosted a global conversation focused on the role leaders play in encouraging open dialogue, fostering psychologically safe teams and supporting positive mental wellbeing across the organisation. • 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. • Our Global Occupational Health, Public Health and Wellbeing Team conducts annual research into key determinants of health. Combined with insights from our wellbeing and benefits providers, this research helps identify emerging health and wellbeing priorities and informs both global and local wellbeing initiatives. • Across our business, health and wellbeing awareness activities are delivered through multi-functional teams, including employee-led groups. These initiatives address topics such as mental health, mindfulness, nutrition, financial wellbeing and menopause awareness, helping employees access information, support and resources relevant to their needs. • To support financial wellbeing, the Nudge platform now provides personalised financial education and guidance to more than 14,000 employees across 10 countries, helping build financial literacy, confidence, and long-term resilience. 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.

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

Social *continued*

Occupational health and safety continued

Disclosure	Our response
403-07  Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	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 Global Health, Safety and Wellbeing Policy and Global Risk Management 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. 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.
403-08  Workers covered by an occupational health and safety management system	All our employees (full-time or part-time) as well as all contractors must comply with the mandatory requirements of our Global Health, Safety and Wellbeing Policy, and 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, 2659 self-assessments were carried out on our Health and Safety Global Standards. 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. 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.

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

Social *continued*

Occupational health and safety continued

Disclosure	Our response
403-09 Work-related injuries	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. Lost time accident (LTA) 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). Total recordable accidents (TRA) 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. Severe injury and fatality prevention 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. Independent contractors This refers to site-based contractors not under direct Diageo supervision plus any contractors working on the site for a short period of time. Accident rates Our first metric, lost time accident frequency rate (LTAFR) per 1,000 full-time equivalents (FTEs) increased when compared with fiscal 25. This means our overall global target of less than 0.8 was not achieved this year. The increase is primarily due to increased lost time accidents across our commercial operations. Our second metric, total recordable accident frequency rate (TRA FR) measures the number of recordable accidents per 1,000 workers. Our aim was to achieve a TRA FR performance of lower than 2.75. In fiscal 26, TRA FR was 2.34 accidents per 1,000 workers, an increase from 2.16 in fiscal 25. In absolute numbers our total recordable accidents were slightly higher than fiscal 25 (fiscal 25: 89, fiscal 26: 90) however the average total headcount used as the denominator in the calculation reduced due to divestments, therefore impacting the rate. Within our manufacturing operations, safety performance improved during fiscal 26, with total recordable accidents reducing from 67 to 60 and the total recordable accident rate (TRAR) improving from 3.08 to 2.78. This reflects continued progress in strengthening workplace safety and reducing the overall frequency of incidents. 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. In fiscal 27, we will be changing our primary KPI's from lost time accident frequency rate (LTA FR) and total recordable accident frequency rate (TRA FR) to lost time injury frequency rate (LTIFR-per 1 million hours) and total recordable injury frequency rate (TRIFR-per 1 million hours) as these are internationally recognised safety KPI definitions and are aligned with the safety performance reporting of our peer companies.

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

Social *continued*

Occupational health and safety continued

Disclosure Our response

403-09 Work-related injuries continued



Safety data by region (fiscal 26)

Region	LTAFR	TRAFFR	Fatalities ⁽¹⁾	Severity rate ⁽²⁾	Independent contractor LTAs ⁽³⁾
North America	0.98	2.21	0	35.07	0
Europe	1.56	3.84	0	97.43	11
Asia Pacific	0.72	1.49	0	12.02	2
Latin America and Caribbean	0.74	1.64	0	10.31	0
Africa	0.29	1.19	0	5.44	4
Diageo (total)	1.01	2.34	0	44.58	17

(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⁽¹⁾

Region	2022	2023	2024	2025	2026
North America	1.14	1.85	0.36	1.80	0.98
Europe	2.44	1.09	1.59	1.59	1.56
Asia Pacific	0.33	0.59	0.52	0.76	0.72
Latin America and Caribbean	1.06	0.61	1.85	0.49	0.74
Africa	0.25	1.01	0.15	0.63	0.29
Diageo (total)	1.03	0.92	0.91	1.06	1.01

(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 Non-Financial Reporting Boundaries and Methodologies, available on our [website](#), for more information about how data has been compiled.

Work-related injuries

	2022	2023	2024	2025	2026
LTIFR (per million hours worked)	0.46	0.45	0.53	0.41	0.50
LTIR (per 200,000 hours worked)	0.09	0.09	0.11	0.08	0.10

We investigate all accidents and use data-driven techniques to determine focus areas where interventions may be required. Cuts/lacerations was the primary incident type in this fiscal at 26%, followed by slips/trips at 16%. We continue to categorise accidents according to the seriousness of the injuries sustained (six categories, i.e. amputation, concussion, crushing, fracture, hospitalisation and second/third degree burns) 23% of all accidents have been categorised as resulting in 'serious injuries' for fiscal 26

403-10 Work-related ill health



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.

Omission: Data on work-related ill health at a global level.

Reason: Information not available/incomplete.

Explanation: We do not collate data on work-related ill health at a global level.

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

Social *continued*

Diversity and equal opportunity		
Disclosure	Our response	
3-3 	Our management approach to diversity and equal opportunity	We believe an inclusive culture strengthens performance by helping us attract, retain and develop diverse talent, creating an environment where people can contribute fully, bringing broader perspectives, better decision-making and stronger connections to the consumers, customers and communities we serve. Our approach combines clear global direction with locally led delivery, enabling markets and functions to shape actions that reflect their workforce needs, cultural context and business priorities. Inclusion is embedded across leadership, talent and ways of working, reinforcing accountability through people practices, leadership expectations and employee experience. Accountability for our inclusion and diversity agenda sits with our Chief People Officer, supported by our Global Inclusion and Diversity Director and local leadership teams. A range of policies, standards and support frameworks underpin this approach and are designed to promote dignity, wellbeing, flexibility and equal opportunity throughout the employee lifecycle. These include our Global Human Rights Policy, Dignity at Work principles, Global Family Leave Policy, Flexible Working Philosophy, Wellbeing Philosophy and Employee Assistance Programme, alongside practical resources that support employees through different life stages and experiences, including fertility, pregnancy loss, menopause, caring responsibilities and domestic abuse. We regularly review and evolve our policies and support frameworks to ensure they remain relevant and responsive to changing workforce needs, regulation and societal expectations. Employee insight plays an important role in shaping priorities and actions. We use feedback channels, listening forums, engagement data and workforce reporting to understand employee experiences and inform decision-making. Progress is monitored regularly through representation, engagement and employee experience measures that help identify priorities, inform interventions and strengthen accountability, while governance and data management processes support confidence in how employee information is handled and used. Across our markets, locally relevant initiatives continue to broaden access to opportunity and strengthen inclusion in ways that are meaningful for employees and communities. Our Employee Resource Groups also play an important role in shaping our approach. Through ongoing partnership, employee insight and lived experiences, they help inform policies, programmes and initiatives across the business, while strengthening connection, representation and inclusive culture across our markets. We recognise that building and sustaining an inclusive culture requires continuous focus and long-term commitment. We continue to evolve our approach by embedding inclusion consistently across the business and responding to changing workforce needs and societal expectations, helping create an environment where employees feel supported to succeed, contribute fully and grow. Our commitment to inclusion and diversity extends beyond our workforce. We seek to create positive social impact in the communities where we source, make and sell our brands by providing resources, learning and livelihood opportunities that help broaden access to opportunity and support more inclusive economic participation. We also continue to strengthen our approach to inclusive sourcing by increasing opportunities for underrepresented businesses, recognising that a more diverse and representative supplier base supports innovation, agility and positive local impact. As advertisers of beloved brands worldwide, we recognise our ability to shape culture through our advertising, content, partnerships and suppliers. We are committed to ensuring that everyone, from script to screen, sees themselves represented and playing our role to make mainstream media more inclusive. More details can be found in the Annual Report on pages 42-43.
405-01 	Diversity of governance bodies and employees	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 gender identity and ethnic background is detailed in the Nomination Committee Report of our Annual Report on page 96. More employee profile information by gender is included in the Our people and culture section of our Annual Report on pages 36-37. 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 over 100 different nationalities at Diageo. Omission: Employee profile information by age and specific group. Reason: Not applicable. Explanation: 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.

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

Social *continued*

Diversity and equal opportunity continued

Disclosure	Our response
405-02  Ratio of basic salary and remuneration of women to men	Omission: ratio of basic salary and remuneration of women to men. Reason: information unavailable/incomplete. Explanation: given the complexity of our operations, we do not currently collect this data at a global level, although we are in the early stages of reviewing options for efficient data collection in light of the upcoming CSRD requirements. Also, we have been reporting our gender pay gap report in our Diageo Great Britain and Diageo Scotland businesses for nine years. In our most recent 2025 Gender Pay Gap Report, the headline figures were a combined mean hourly pay gap of (2.5)% and combined median hourly gender pay gap of (2.2)% in favour of women, across our UK businesses. Our gender pay gap reports can be found on our website.

Non-discrimination

Disclosure	Our response
3-3  Our management approach to non-discrimination	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. Further information: • Our policies and standards: For information on our approach to non-discrimination, please see our Global Human Rights Policy. We also hold our suppliers accountable to the values set out in our Global Human Rights Policy, as described in our Partnering with Suppliers Standard. This is a contractual requirement. • Our website: For information about our human rights governance process, see the Doing business the right way section of our website. • Our reports: See the Doing business the right way section of our Annual Report on pages 32-43 for more information. 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. 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 function (HR) who provide services to our various departments. 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 business integrity or employee relations teams to ensure consistency of approach and outcomes.
406-01  Incidents of discrimination and corrective actions within direct operations	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. This year 57 allegations relating to discriminatory behaviour were reported via SpeakUp and reviewed for further investigation. Of these, 3 cases were found to be substantiated. Two were matters involving internal employees, and a third matter involved a contractor supplied by an external party to the business. Per Diageo's zero-tolerance approach to discrimination, all allegations where an investigation took place were reviewed via a final report sent to decision makers. Appropriate remedial activities were undertaken in response including, where necessary, disciplinary action. Of the 3 substantiated cases, remediation plans were implemented for all three cases as appropriate, and included coaching and further training. Completion of remediation plans was tracked via investigation case leaders to ensure resolution. All 3 substantiated cases are now closed with appropriate action taken. Of the remaining 54 cases, 40 are closed and do not require further action, and 14 matters remain open pending continued investigation.
Suppliers at significant risk for incidents of discrimination and corrective actions	Our four-pillar ethical audits are used to identify incidents of discrimination and other non-compliances in our supply chain, as described in our Global Human Rights Policy. When such incidents are identified, we follow up with corrective action plans for suppliers to resolve open incidents. Suppliers Total number of discrimination non-compliances within our supply chain: 18 Increased versus previous fiscal year: 9 Total number of non-compliances remediated and verified as closed: 11

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

Social *continued*

Child labour		
Disclosure	Our response	
3-3 	Our management approach to child labour	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. 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. 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 ongoing due diligence processes. In fiscal 26, as part of our commitment to assess human rights compliance, all in-scope direct operations applied a self-assessment questionnaire to review human rights risks, specifically including child labour risks. In-scope markets are determined using data from our global HR system, and where a minimum number of employees are located in a country. 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. Inherent risks linked to our business activities are mitigated through our management controls, reducing residual risk. We will investigate allegations if they occur and take appropriate remedial action, involving relevant local agencies as appropriate. As indicated within our Partnering with Suppliers Standard, 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. 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. 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. For further information, see: • Our reports: See the Doing business the right way section in the Annual Report for more information on our management approach to human rights. • Our policies and standards: Details of our approach to child labour are set out in our Global Human Rights Policy. • Our website: For information about our human rights governance process, see the Doing business the right way and Responsible sourcing sections of our website. More details on the human rights assessment can be found in the Annual Report on pages 34-35.
408-01 	Operations at significant risk for incidents of child labour	Through our assessments of direct operations, we have not identified significant risk for incidents of child labour or young workers exposed to hazardous work. Inherent risks linked to our business activities are mitigated through our management controls, reducing residual risk. We will investigate allegations if they occur and take appropriate remedial action, involving relevant local agencies as appropriate.
	Suppliers at significant risk for incidents of child labour	During fiscal 25 we conducted an inherent risk assessment of all our supply chains categories across raw materials, packaging, logistics, marketing, manufacturing and indirect spend categories. Our supply chains are prioritised based upon inherent risk, materiality and spend data. 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). In fiscal 26, we have worked with our supply chain partners, industry bodies, NGOs and peers to create action plans for mitigating any risks identified.

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

Social *continued*

Forced or compulsory labour

Disclosure	Our response
3-3  Our management approach to forced or compulsory labour	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. 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. In fiscal 26, as part of our commitment to assess human rights compliance, all in-scope direct operations applied a self-assessment questionnaire to review human rights risks, specifically including forced or compulsory labour risks. In-scope markets are determined using data from our global HR system, and where a minimum number of employees are located in a country. We assessed forced or compulsory labour risks by asking questions such as workers 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. Inherent risks linked to our business activities are mitigated through our management controls, reducing residual risk. We will investigate allegations if they occur and take appropriate remedial action, involving relevant local agencies as appropriate. As indicated within our Partnering with Suppliers Standard, 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. 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. 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. More details are included in our submission in the United Kingdom's Modern Slavery Statement. For further information, see: • Our reports: See the Doing business the right way section in the Annual Report for more information on our management approach to human rights. • Our policies and standards: Details of our approach to forced or compulsory labour are set out in our Global Human Rights Policy. • Our website: For information about our human rights governance process, see the Doing business the right way and Responsible sourcing sections of our website. More details can be found in the Annual Report on pages 34-35.
409-01  Operations at significant risk for incidents of forced or compulsory labour	Through our assessments on direct operations, we have not identified any significant risks related to forced or compulsory labour. Inherent risks linked to our business activities are mitigated through our management controls, reducing residual risk. We will investigate allegations if they occur and take appropriate remedial action, involving relevant local agencies as appropriate.
Suppliers at significant risk for incidents of forced or compulsory labour	During fiscal 25 we conducted an inherent risk assessment of all our supply chains categories across raw materials, packaging, logistics, marketing, manufacturing and indirect spend categories. Our supply chains are prioritised based upon inherent risk, materiality and spend data. We 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). In fiscal 26, we have worked with our supply chain partners, industry bodies, NGOs and peers to create action plans to mitigate any risks identified.

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

Social *continued*

Local communities		
Disclosure		Our response
3-3 	Our management approach to local communities	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 pages 34-35 of our Annual Report. 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: • Water, sanitation and hygiene (WASH) to communities around our production sites or local sourcing areas in water-stressed areas. • Business and hospitality skills to underrepresented groups to increase their employability and improve livelihoods. • Agricultural skills and resources to our smallholder farmers to strengthen their resilience and economic prosperity in our most important ingredient-sourcing landscapes. 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 pages 42-43 of our Annual Report. In fiscal 23, we reached our 2030 target for WASH, meaning all markets included in our target invested in WASH projects since 2020. In fiscal 26 we maintained our commitment, investing in 23 WASH projects in eight countries bringing safe water and sanitation to more than 125,000 beneficiaries. Learning for Life, our business and hospitality skills programme for people from underrepresented groups reached 31,000 people in 20 markets in fiscal 26. Across our key sourcing regions and farming communities in Kenya and Mexico we have delivered training and resources to smallholder farmers and are working alongside development and agronomic partners to improve farmer resilience. In fiscal 26 we delivered good agricultural practice training to over 10,000 smallholder farmers. To increase social impact and make it easier for employees to get involved, we launched ‘Spirit of Giving’, a global platform enabling colleagues to support local and global causes through giving and volunteering. Aligned to our Spirit of Progress agenda, the platform has already connected employees with over 400 charities worldwide, helping support collective action at scale. See the Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information on how we measure and report on our progress.
413-01 	Operations with local community engagement, impact assessments, and development programs	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 Caribbean. Similar studies have assessed the impact of our smallholder farmer programmes in Africa. From fiscal 25, we built impact KPIs into all our Learning for Life and WASH projects to measure the positive impact of our programmes on an ongoing basis. We use the findings and recommendations from these assessments to continuously improve our programmes.
413-02 	Operations with significant actual and potential negative impacts on local communities	The social impacts of our operations are discussed in our Annual Report on pages 32-43. 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. Omission: The location of operations and the significant actual and potential negative impacts of operations. Reason: Information unavailable/incomplete. Explanation: 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.

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

Social *continued*

Supplier social assessment		
Disclosure	Our response	
3-3  Human rights in our supply chain	Many of our real and potential social impacts are linked to 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 Partnering with Suppliers Standard 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. Our Responsible Sourcing programme enables us to identify, assess, address and manage social and ethical impacts in our supply chain. All Tier 1 suppliers go through an Inherent Risk Assessment process that considers product/category risk, and country risks and complete a Third- Party Questionnaire as part of our Third-Party Risk Assessment Process. Third-party audits are conducted for high-risk suppliers every three years provided that all non-compliances are addressed. Audits follow the Sedex Members Ethical Trade Audit (SMETA) Four Pillar Audit Protocol or an accepted equivalent standard. 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 responsibly exit and stop working with them. Identifying vulnerable stakeholders 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. Capacity building and training programmes We ensure capability training is in place for our supply chain, which ensures suppliers are competent in executing robust, Responsible Sourcing programmes. In fiscal 25, with collaboration with AIM-Progress and Oxfam we launched a training for suppliers, focused on strengthening supplier grievance mechanisms, improving access to remediation for workers, and supplier capability building to support long term improvement. The programme continued into fiscal 26, with ongoing delivery of the training to participating suppliers. 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.	
414-01  New suppliers that were screened using social criteria	All suppliers of procurement-managed spend go through the inherent risk assessment process described above. This includes areas such as labour standards, human rights including child labour and legal compliance on issues such as pay. We have embedded our Spirit of Progress goals and our Responsible Sourcing programme 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 Partnering with Suppliers Standard. Doing so will increase their chances of winning new business or maintaining current business.	
414-02  Negative social impacts in the supply chain and actions taken	All suppliers flagged as a potential risk are required to complete a Third Party Questionnaire as part of our Third Party Risk Management Process. 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 416 such suppliers, around 81% of whom have been independently audited in the past three years or are currently undergoing an audit. We commissioned all audits, but some will be accessed through the mutual recognition work stream of our stakeholder network Aim-Progress. A total of 2,325 issues of non-compliance have been raised through these audits, with 48% relating to health, safety and hygiene issues; 10% to working hours; 15% to wages and benefits; 7% to environment; and the remaining 20% 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 1,249 issues of non-compliance – of which 4 were business critical. Where required, we are arranging follow-up audits to verify the issues have been closed.	

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

Social *continued*

Customer health and safety

Disclosure	Our response
3-3  Our management approach to customer health and safety	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 assurance for our sites that includes: • Site internal assessment to Diageo Global Food Safety and Quality Risk Management standards. • Market independent assurance of adherence to the standards. • ISO 9001 certification for our production facilities. • FSSC 22000 certification at our brewing and packaging locations. At the date of this ESG Reporting index, 94% of our production facilities were ISO 9001 certified and 91% of our brewing and packaging sites were certified to FSSC 22000 V6. In February 2026, Diageo successfully retained its Head Office certification to FSSC 22000 V6. 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. Customer health and safety, counterfeit product and contamination risks, including food fraud, are scheduled for periodic review by management and the Audit Committee in line with their agreed oversight approach. The supply and procurement team led by the President, Global Supply and Procurement, monitors our key performance measures for quality, which includes tracking total and critical pack defects and distribution defects. 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. Our Food Safety & Quality Policy sets out our commitment to compliance with applicable food safety and quality requirements. This is supported by internal standards and guidance, including for product recall and withdrawal, which are followed in the event of an incident involving a potential risk to customer health and safety to help minimise potential impact on the public. For further information, see: Our policies and standards; See our Food Safety & Quality Policy and the Diageo Marketing Code.
416-01  Assessment of the health and safety impacts of product and service categories	Our products are low risk and unlikely to be a source of food borne illness. Stringent controls are in place to ensure our products 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. 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. See the Non-Financial Reporting Boundaries and Methodologies, available on our website, for more information on how we measure and monitor packaging defects and distribution defects.
416-02  Incidents of non-compliance concerning the health and safety impacts of products and services	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.

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

Social *continued*

Marketing and labelling			
Disclosure		Our response	
3-3	Our management approach to marketing and labelling	Responsible marketing governance We are committed to developing, marketing and selling our brands responsibly, with all marketing activity governed by the Diageo Marketing Code. The Code is reviewed annually to ensure it remains aligned with leading industry standards and evolving technologies. The Code is available in the public domain. Marketing compliance process We maintain a cross-functional review process for all marketing communications to help ensure compliance with the Diageo Marketing Code. Marketing communications are reviewed by our local and global brand teams, with input and feedback from Legal and Corporate Relations teams. These reviews support continuous improvement and help ensure alignment with our marketing standards, policies and commitments. Labelling and consumer information standards 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). 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. Where legally permissible, all new back labels and secondary packaging must include at least one and up to three responsible drinking symbols, a reference to Diageo's online responsible drinking resource DRINKiQ.com, a list of allergens, alcohol content and recycling, and sustainability symbols.	
417-01	Requirements for product and service information and labelling	Our approach is as follows: • Sourcing of components of the product or service: We do not provide sourcing information for our ingredients; none of our product labels include this information. • Content, particularly with regard to substances that might produce an environmental or social impact: Legislation typically requires a statement of alcoholic content on our alcoholic products; where applicable, products contain this information. In addition, our Diageo Consumer Information Standard outlines a commitment to displaying the grams of alcohol, calories per serve, and number of serves per container on the label as well. • Safe use of the product or service: The Diageo Consumer Information Standard includes a commitment to feature responsible drinking symbols and an age-restriction symbol or equivalent wording on all alcohol brand labels, including alcohol-free extensions of those brands. In Europe, we have also introduced QR codes on our labels, providing consumers with access to detailed product and health information, including direct links to national drinking guidelines. • Disposal of the product and environmental/social impacts: 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. Additional packaging and recycling information is provided on packaging components where required by legislation. Our products are covered by the Diageo Marketing Code. Omission: Percentage of significant product categories assessed for compliance. Reason: Information unavailable/incomplete. Explanation: The percentage was not disclosed for the reporting period.	
417-02	Incidents of non-compliance concerning product and service information and labelling	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. We address these issues by means of working closely together with regulators and brand teams to agree the necessary course of action in each case. Omission: Total number of labelling non-compliance incidents by category. Reason: Information unavailable/incomplete. Explanation: This information is considered sensitive and is not publicly disclosed.	
417-03	Incidents of non-compliance concerning marketing communications	This year, no complaints about Diageo's advertising were upheld by the following key advertising regulators and/or industry bodies: • ASA and Portman Group (UK) • ASAI (Ireland) • ABAC (Australia) • DISCUS (United States) For more details, and for industry complaints, see our Annual Report on page 41. Omission: Only incidents from key advertising regulators are reported. Reason: Information unavailable/incomplete. Explanation: We track marketing compliance incidents reported by the key advertising and alcohol industry regulatory bodies as these organisations operate established and transparent complaints, investigation and adjudication processes, providing a consistent and externally validated basis for reporting.	
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)

The US-based SASB sets out sustainability reporting standards for various sectors.

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 51-53 of the Annual Report.
Discussion of water management risks and description of management strategies and practices to mitigate those risks	See GRI 303 in this document. See pages 52-53 of the Annual Report. See our website , under Water.
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 Diageo Marketing Code for more details. See page 41 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 41 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 196-203 of the Annual Report for details of contingent liabilities and legal proceedings. See page 41 of the Annual Report for details of breaches of marketing practices.
Description of efforts to promote responsible consumption of alcohol	See pages 40-41 of the Annual Report. See the Spirit of Progress section of our website , under Responsible 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 51 and 56 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 51 and 56 of the Annual Report. See the Spirit of Progress section of our website , under Making packaging more sustainable.

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 GRI 303 3-3 for the location of our sites in water-stressed areas. Omission: 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.
Activity metric	
SASB metric	Our response
Volume of products sold	See page 3 of the Annual Report.
Number of production facilities	See page 2 of the Annual Report.
Total fleet road miles travelled	Omission: Fleet road miles travelled.

Cautionary statement regarding ESG-related data, metrics and forward-looking statements

This document contains a number of forward-looking statements with respect to Diageo's Spirit of Progress ambitions, commitments and targets and the methodologies we use to assess our progress in relation to these ('ESG-related forward-looking statements'). Forward-looking statements can be identified by the fact that they do not relate only to historical or current facts and may generally, but not always, be identified by the use of words such as 'will', 'anticipates', 'should', 'could', 'would', 'targets', 'aims', 'may', 'expects', 'intends' or similar expressions. In particular, forward-looking statements include all statements that express forecasts, expectations, plans, outlook, objectives and projections with respect to future matters. Forward-looking statements can be made in writing but may also be made verbally by directors, officers and employees of Diageo (including during presentations) in connection with this document. Forward-looking statements involve risk and uncertainty because they relate to events and depend on circumstances that will occur in the future.

In preparing the ESG-related information contained in this document, Diageo has made a number of key judgements, estimations and assumptions and the processes and issues involved are complex. The ESG and climate data, models and methodologies used are often relatively new, are rapidly evolving and are not of the same standard as those available in the context of other financial information, nor are they subject to the same or equivalent disclosure standards, historical reference points, benchmarks, market consensus or globally accepted accounting principles. In particular, it is not possible to rely on historical data as a strong indicator of future trajectories in the case of climate change and its evolution (as discussed in more detail below, with respect to data availability, accuracy, quality, verifiability and data gaps). Outputs of models, processed data and methodologies are also likely to be affected by underlying data quality, which can be hard to assess and we expect industry guidance, market practice and regulations in this field to continue to change. There are also challenges faced in relation to the ability to access data on a timely basis and the lack of consistency and comparability between data that is available. This means the ESG-related forward-looking statements and ESG metrics discussed in this document carry an additional degree of inherent risk and uncertainty and as a result, our actual results and developments could differ materially from those expressed or implied by the ESG-related forward-looking statements in this document.

In light of the uncertainty as to the nature of future policy and market responses to climate change, including between regions and the effectiveness of any such responses, Diageo may have to re-evaluate its progress and evolve its approach towards its ESG ambitions, commitments and targets in the future, update the methodologies it uses or alter its approach to ESG and climate analysis and may be required to amend, update and recalculate its ESG disclosures and assessments in the future, as market practice and data quality and availability develop rapidly.

There are a number of factors that could cause actual results and developments to differ materially from those expressed or implied by the ESG-related forward-looking statements in this document, including factors that are outside Diageo's control, which include (but are not limited to):

- a. the inherent uncertainty of climate change projections due to the inchoate and complex nature of climate metrics and the climate scenarios employed related to such metrics, which have limitations that are sensitive to key assumptions and parameters that are themselves subject to some uncertainty and cannot fully capture all of the potential effects of climate, policy and technology driven outcomes;
- b. changes in the ESG regulatory landscape, including government approaches and regulatory treatment in relation to ESG disclosures and reporting requirements, in particular with respect to US, UK and European Union disclosure standards and any actual or potential variations in requirements between the US, UK and the European Union and any other applicable regulatory regimes, as well as other developments in response to the current lack of a single standardised regulatory approach to reporting ESG data across all sectors and markets;
- c. data availability, accuracy, quality, verifiability and data gaps, which limit our disclosure and could cause unexpected fluctuations year on year and/or differences between the quality of the data obtained and could result in revisions to reported data going forward, meaning that such data may not be reconcilable or comparable year on year;
- d. continued development of the methodologies Diageo uses to assess and set its ESG-related targets over time in line with market practice, regulation and/or developments in science, which could result in revisions to reported data and lack of reconcilability or comparability; and
- e. the effectiveness of global actions in transitioning to net zero and in managing relevant ESG risks, including in particular climate, nature-related and human rights risks, the success or failure of which will affect our ability to achieve our Spirit of Progress targets, which may result in our failure to achieve any of the expected benefits of our strategic priorities.

More details of potential risks and uncertainties affecting Diageo are described in our filings with the London Stock Exchange (DGE) and the US Securities and Exchange Commission, including in our Annual Report on Form 20-F for the year ended 30 June 2026.

Any forward-looking statements made by or on behalf of Diageo speak only as of the date they are made. Diageo expressly disclaims any obligation or undertaking to publicly revise or update these ESG forward-looking statements, other than as required by applicable law.

External assurance: PwC

Independent Limited Assurance Report to the Directors of Diageo plc on Selected Information



External assurance: PwC

Independent Limited Assurance Report to the Directors of Diageo plc on Selected Information

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed” and the “Areas of Assurance Focus” sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol Δ in Diageo plc’s (“Diageo”) ESG Reporting Index 2026 for the year ended 30 June 2026 (the “Report”) and summarised below (together, the “Subject Matter Information”), has not been prepared, in all material respects, in accordance with Diageo’s Non-financial Reporting Boundaries and Methodologies (the “Reporting Criteria”) set out on Diageo’s website⁽¹⁾.

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Diageo’s Directors are solely responsible for selecting and applying. The Subject Matter Information is set out in the table below:

Subject Matter Information for the year ended 30 June 2026	Reported Figure	Location of Subject Matter Information in the Report
Environmental indicators:		
Total mains water withdrawn (ML)	7,532	page 34
Total groundwater withdrawn (ML)	3,653	page 34
Total surface water withdrawn (ML)	1,146	page 34
Total water withdrawn (ML)	12,331	page 34
Direct greenhouse gas emissions by weight (market/net based) (1,000 tonnes CO ₂ e)	258	page 42
Indirect greenhouse gas emissions by weight (market/net based) (1,000 tonnes CO ₂ e)	2 ⁽²⁾	page 42
Direct greenhouse gas emissions by weight (location/gross based) (1,000 tonnes CO ₂ e)	270	page 42
Indirect greenhouse gas emissions by weight (location/gross based) (1,000 tonnes CO ₂ e)	122	page 42
Total direct and indirect greenhouse gas emissions by weight (location/gross based) (1,000 tonnes CO ₂ e)	392	page 42
Location based (gross) intensity ratio of greenhouse gas emissions (g CO ₂ e per litre of packaged product)	117	page 43
Total direct (renewable and non-renewable) energy consumption (TJ)	7,256	page 31
Direct energy efficiency (MJ/litre packaged)	2.2	page 32
Indirect energy efficiency (MJ/litre packaged)	0.6	page 32
Total direct and indirect energy efficiency (MJ/litre packaged)	2.8	page 32
Wastewater polluting power (‘BOD’), total under direct control (tonnes)	20,095	page 35

(1) The maintenance and integrity of Diageo’s website (www.diageo.com/en/esg/esg-governance-and-reporting-centre/esg-reporting-approach) is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Diageo’s website.

(2) The assured indirect greenhouse gas emissions by weight (market/net based) are 1.4 (1,000 tonnes CO₂e), however, this has been disclosed as 2 for presentational purposes to ensure that the individual components add to the total greenhouse gas emissions by weight (market/net based) (1,000 tonnes CO₂e).

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report.

External assurance: PwC *continued*

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of Diageo's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through enquiries, obtained an understanding of Diageo's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether Diageo's methods for developing certain estimates are reasonable and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Diageo's estimates;
- compared year on year movements and obtained explanations from management for significant movements we identified;
- performed limited substantive testing of the Subject Matter Information. Testing included agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information;
- specific to the environmental indicators, undertook site visits at five of Diageo's operational sites to perform inspection and substantive analytical procedures to determine if source data is accurately recorded, observe local records and agree data to local source information for environmental and safety indicators; we selected these sites based on their inherent risk and materiality to Diageo; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Materiality

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

Overall materiality

Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.

The benchmark approach for each aspect of the Subject Matter Information is 5% of the reported figure, whether the metrics are an absolute number or ratio.

We also agreed to report to the Directors misstatements ("reportable misstatements") identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, merited a greater level of attention because of their specific nature or risk characteristics, and include areas where we identified risks that we deemed significant in the context of our engagement. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We have determined that there are no areas of assurance focus to communicate in our report.

External assurance: PwC *continued*

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

The Directors of Diageo are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Diageo and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of Diageo's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors' responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Diageo.

Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of Diageo in accordance with the agreement between us dated 7 November 2025 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Diageo for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

Chartered Accountants

London

17 August 2026

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