

# GRI Index

## Universal Indicators

General Standard Disclosures		Page Number
<b>Organisational Profile</b>		
2-1	<b>Organisational details</b>	See page 8 to page 10 of Annual Integrated Report
2-2	<b>Entities included in the consolidated financial statements</b>	See page 144 of Annual Integrated Report
2-3	<b>Reporting period, frequency and contact point</b>	Reporting period: Year ended Frequency of reporting: We report every year in line with our financial reporting. Publication date: Our Annual Integrated Report published on September 2023 and our Sustainability Report published October, 2022.  Contact information: <a href="mailto:growing.value.together@eabl.com">growing.value.together@eabl.com</a>
2-4	<b>Restatements of information</b>	Our approach to restating information from previous reporting periods is included within the reporting approach. This includes restatements of baseline environmental data and restatement of code breach data.
2-5	<b>External assurance</b>	Assurance policy and practice Our policy is to align our sustainability reporting with the best and most up-to-date standards and protocols available at the beginning of our fiscal year. We believe in reporting against reliable data, and strive to improve the quality of our non-financial disclosures.
2-6	<b>Activities, brands, products and services</b>	See page 48 to page 64 of Annual Integrated Report
2-7	<b>Employees</b>	We employ 1,408 individuals around East Africa (Kenya, Tanzania and Uganda). The production side of the business includes sites across the three countries.
2-8	<b>Workers who are not employees</b>	Most people who work on our behalf are employed by Diageo – although, like most manufacturing companies, we also employ contractors, the numbers of whom vary significantly by region. For the most part, when we use contractors, it's for: <ul style="list-style-type: none"> <li>• Construction projects, resulting from investments we're making in the business.</li> <li>• Logistics (from the end of the packaging line), such as warehouse operators, forklift truck drivers and loaders.</li> <li>• Selected sales and merchandising activity.</li> <li>• Cleaning, catering and site security.</li> </ul>
2-9	<b>Governance structure and composition</b>	Our governance structure is included in the Governance section of the Annual Integrated Report on page 105 to page 110. See page 132 to page 135 of this report for details on how we govern sustainability within our organisation.
2-10	<b>Nomination and selection of the highest governance body</b>	See Annual Integrated Report page 217 and page 218.
2-11	<b>Chair of highest governance body</b>	See Annual Integrated Report page 114.
2-12	<b>Role of the highest governance body in overseeing the management of impacts</b>	See Annual Integrated Report page 113 and page 114.
2-13	<b>Delegation of responsibility for managing impacts</b>	See Annual Integrated Report page 106 to page 112.
2-14	<b>Role of the highest governance body in sustainability reporting</b>	See page 32 to page 34 of this report.

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General Standard Disclosures		Page Number
2-15	<b>Conflicts of interest</b>	See Annual Integrated Report page 118.
2-16	<b>Communication of critical impacts</b>	See Annual Integrated Report page 106 to page 112.
2-17	<b>Collective knowledge of the highest governance body</b>	See Annual Integrated Report page 106 to page 112.
2-18	<b>Evaluation of the performance of the highest governance body</b>	See Annual Integrated Report page 106 to page 112.
2-19	<b>Remuneration policies</b>	See Annual Integrated Report page 137.
2-20	<b>Process to determine remuneration</b>	See Annual Integrated Report page 134 to page 135.
2-21	<b>Annual total compensation ratio</b>	See Annual Integrated Report page 144.
2-22	<b>Statement on sustainable development strategy</b>	See page 22 and page 23 of this report for our Strategy. In our Annual Integrated Report on page 26 and page 30, our Chairman and Chief Executive comment on how our role in society and our ESG strategy and targets support our Performance Ambition to create one of the best-performing, most-trusted and respected consumer products companies in the world.
2-23	<b>Policy commitments</b>	<p>Our Code of Conduct sets out what we stand for as a business and how we demonstrate the highest standards of integrity and ethical behaviour. It is guided by our strong purpose and values. It provides clarity on how we are expected to behave to build the trust and respect of everyone who interacts with us. Our Code is underpinned by a number of global policies, standards and guidelines covering specific areas of our work. We review each of these every year to make sure we take account of any changes in our external environment and update them accordingly through Executive Committee approval.</p> <p>We take a precautionary approach to our Environment Policy. We describe this in how we are working to reduce emissions in the Pioneer Grain-to-Glass Sustainability.</p> <p><b>Policy commitment to respect Human Rights</b> Diageo's Global Human Rights Policy covers a list of internationally recognised human rights and a list of specific at-risk groups to which we give particular attention. The authoritative intergovernmental instruments that we are committed to are referenced within our policies and standards. These include the United Nations Guiding Principles on Business and Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights to Work, the Children's Rights and Business Principles, the UN Women's Empowerment Principles and the UN Global Compact.</p> <p><b>Due diligence</b> Our approach is set out in our policies and guidelines and is reviewed through Diageo's Global Audit and Risk function and through analysing our breach reporting mechanism, which is available to our employees and business partners. We are also enhancing our internal assurance framework to identify opportunities to further strengthen our approach.</p>

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<p>2-24</p> <p><b>Embedding policy commitments</b></p>	<p>Neither compliance nor conducting our business with integrity are negotiable – and our approach to risk and compliance helps us to encourage the right behaviours and attitudes in our people and to ensure responsible business conduct in everything we do. In our Code, we set out which policies and standards are relevant for all our employees and allocate responsibility to specific groups for others: for example, all employees who work with suppliers are responsible for implementing the commitments of our Partnering with Suppliers Standard. We support our employees to embed Diageo global policies in their work through an annual, risk-based training plan. This includes general awareness for all employees, as well as detailed training for functions directly related to managing specific business risks.</p> <p>Diageo Global Business Integrity team manages the integration of our commitments into organisational strategies, operational policies and procedures through the Global Policy Framework.</p> <p>This framework also sets out how we implement our commitments with and through our business relationships: for example, all suppliers will adhere and commit to our Partnering with Suppliers Standard, which sets out the minimum expectations on environmental, social and governance criteria of working and partnering with Diageo.</p> <p>Diageo undertakes annual mandatory global training on our Code and key global policies. This includes an integrated Annual Certification of Compliance for all managers and their direct reports, which takes in a total of 15,522 eligible employees. The Code is available to all our employees</p>
<p>2-25</p> <p><b>Processes to remediate negative impacts</b></p>	<p>We believe that great risk management starts with the right conversations to drive better business decisions. Our focus is to identify and embed mitigation actions for material risks that could impact our current or future performance, and/or our reputation. Our approach is holistic and integrated, bringing together risk management, internal controls and business integrity, and ensuring that our activities across this agenda focus on the risks that could have the greatest impact.</p> <p>Accountability for managing risk is embedded in our management structures. Each market and function undertakes an annual risk assessment, establishes mitigation plans and monitors risk on a continual basis. Similarly, our Audit &amp; Risk Committee regularly assesses risk and the Board independently reviews the assessment. This Committee met quarterly and received regular reports on the risks faced across the business and the effectiveness of the actions taken to mitigate these risks. We use internal and external data to monitor our risks and make proactive interventions. We also establish cross-functional working groups and draw on the advice of experts where necessary to ensure significant risks are effectively managed, and where appropriate, escalated to the Executive and Board for consideration.</p>

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2-26	<b>Mechanisms for seeking advice and raising concerns</b>	We have a confidential service (SpeakUp) available for people to raise concerns about compliance with the law, our Code, any of our global policies or standards, or any other compliance and ethics matters. Our SpeakUp whistleblowing phone line and web reporting tool can be accessed by all our employees and by those in our value chain. Overall statistics and significant matters are reported quarterly to our Executive Committee and our Audit Committee. We do not tolerate reprisals against anyone who reports a concern or helps with an investigation in good faith. Anyone found to be involved in retaliation against an individual who has raised a concern will be subject to disciplinary action. More information is included in the Our Principal Risks and Risk Management section of the Annual Integrated Report from page 90 to page 95.
2-27	<b>Compliance with laws and regulations</b>	<p><b>Environmental compliance</b></p> <p>Our approach to water, energy, biodiversity, emissions, and effluents and waste is described from page 82 to page 99.</p> <p>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 Environment Policy and our supporting framework of policies.</p> <p>There are also routine reports to the Executive Committee and an annual review of performance against yearly and longer-term targets.</p> <p>There were 0 incidents of non-compliance with environmental consents this reporting year.</p> <p><b>Socioeconomic compliance</b></p> <p>This year, there were no charges to exceptional items in respect of non-compliance with social and economic laws and regulations. For more information on how we manage socioeconomic compliance, please see GRI 2-23 and 2-24.</p> <p>For information on our tax compliance see our Annual Integrated Report.</p>
2-28	<b>Membership of Associations</b>	<p>Through Diageo, we are proud signatories of a number of environmental initiatives including Business Ambition for 1.5°C, UNGC/SBti Uniting Business to Recover Better, the Race to Zero, Race to Resilience and the UNGC Government Letter on SDGs in Recovery and RE100.</p> <p>EABL is a proud member of the UN Global Compact, Kenya Association of Manufacturers (KAM), Kenya Private Sector Alliance (KEPSA), and most recently, COP alliance.</p>
2-29	<b>Approach to stakeholder engagement</b>	See page 38 of this report.
2-30	<b>Collective bargaining agreements</b>	See Annual Intergrated Report page 102.
<b>Material Topics</b>		
3-1	<b>Process to determine material topics</b>	See page 36 of this report.
3-2	<b>List of material topics</b>	See page 36 of this report.



## ACKNOWLEDGEMENT

- Dr. Yvonne Maingey-Muriuki (LLB, MA, PhD Climate Change and Adaptation) – CaelKlima/ EABL Consultant as the lead author/researcher.
- EABL Corporate Relations department.
- EABL Marketing, Supply, Commercial, Human Resources, Finance, Business Integrity and Legal departments.
- Oxygène Marketing Communications.

