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Messages from our Leadership

Our Sustainability Strategy at a Glance

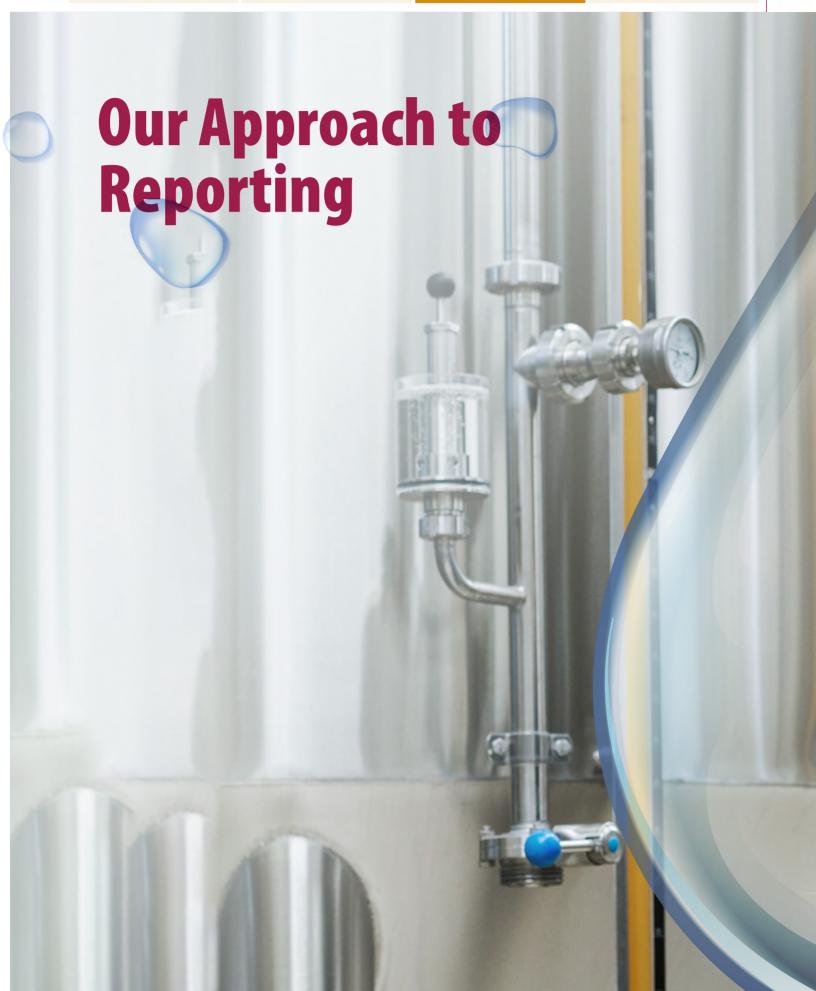
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Our ambition is to be the bestperforming, most trusted and respected consumer products company in East Africa. n this report, we present our approach and performance on topics most material to our business and stakeholders. Through expert voices, stakeholder testimonials and performance data, EABL is committed to providing an accurate, timely and reliable analysis of our performance against our sustainability commitments enshrined in our Sustainability Strategy - Spirit of Progress.

Our ambition is to be the best-performing, most trusted and respected consumer products company in East Africa. To achieve this ambition, we need to

make sure we are doing business the right way, from Grain to Glass. This means thinking about the long-term value and impacts we create, and the risks and opportunities of our operating environment and business model.

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 everywhere we live, work, source and sell.

We provide comprehensive and comparable disclosures for a broad range of stakeholders on our ESG progress through:



Our Integrated Annual Report with an entire section dedicated to progress against our Sustainability Strategy - Spirit of Progress.

We publish our annual Sustainability Report detailing progress on specific key performance indicators on Spirit of Progress.





We provide submissions through our parent company Diageo to benchmarking and index organisations throughout the year to bodies such as the Carbon Disclosure Project (CDP).

We track sustainability performance internally on a monthly and quarterly basis. We have developed an integrated reporting system that consolidates cross-functional non-financial performance data at market levels, which gives senior internal stakeholders a clear view of our performance. Our aim is to enable early action to amplify opportunities and address risks, ensuring we stay on track to deliver our Spirit of Progress strategy.



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Assurance and Quality Control

EABL is committed to maintaining the highest standards of accuracy, transparency, and accountability in all aspects of our reporting. Our rigorous internal assurance process is designed to ensure the reliability and integrity of the information we disclose. This process includes stringent internal reviews and data validation protocols that help us evidence our performance and identify areas for continuous improvement.

In addition to the assurance and impact assessment done during the year, deliberate efforts were made to foster open and transparent communication with employees and stakeholders. This process involves the sampling of key data sets, of which EABL is a contributor. This year, this includes the following independent audits:

SMASHED Governance

PwC sampled three markets as part of its assurance process. Its sampling strategy was designed to ensure that it obtained sufficient coverage of different geographies and programme types, while considering the programme's magnitude across performance measures to allow appropriate conclusions to be drawn. KBL's programme was one of the three that was sampled with the following procedures done:

- A walkthrough procedure to gain an understanding of the process, frequency and controls in place to measure and report the performance measures by both Collingwood Learning (the SMASHED programme owner) and the programme's delivery partners.
- A review of a sample of delivery partners involved in educating the target population and delivering the SMASHED content, to consider their credentials and experience.
- Performed detailed testing to underlying evidence for events in all sampled markets.
- Reviewed the reporting boundaries and methodologies and assessed the suitability of these criteria for the evaluation and/ or measurement.

Yoh, feeling pressured to drink booze? Hare is how to swiftly say no, without being awkward ships amshesproject org

Human Rights Impact Assessment

Diageo commissioned Impact to conduct a comprehensive human rights assessment at two EABL subsidiaries in Kenya—Kenya Breweries Limited (KBL) and UDV (Kenya) Limited. The assessment was carried out at the EABL manufacturing sites in Ruaraka, Nairobi, from 9th to 11th April 2025. The assessment covered the entire workforce, including contractors and subcontractors, with the following primary objectives:

- To identify areas for improvement within EABL's management systems that affect employee experience and to highlight any human rights risks and impacts.
- To evaluate the integration and practical implementation of Diageo's global human rights policies at the local level.

Key focus areas included:

- Reviewing the effectiveness of management systems overseeing contractors and subcontractors.
- Assessing site performance against national labour laws, applicable local regulations, international best practice standards, and our Code of Business Conduct.

In addition to the assurance and impact assessment done during the year, deliberate efforts were made to foster open and transparent communication with employees and stakeholders. This approach ensured inclusive participation and promoted collaborative engagement in identifying opportunities for improving workplace conditions.

The findings of this assessment are intended to support EABL's continued alignment with regulatory expectations and international standards. They also reaffirm the Company's commitment to ethical business conduct, responsible labour practices, and long-term sustainability across our operations.



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Reporting Systems

There are three main systems used for collection, validation and analysis of reported data.

1

HEALTH, SAFETY AND HUMAN RESOURCES DATA:

Reported at site level using our global information management systems.



2

ENVIRONMENTAL DATA:

We collect data on key measures of environmental performance every year. This is collated and analysed using a web-based environmental management system.



E

DENOMINATOR FOR EFFICIENCY INDICATORS:

To calculate efficiency ratios, we use litres of packaged product as the standard measure for comparison, because this measures the environmental impact associated with the production of our products. This is measured by site and aggregated at group level.



Reporting Boundaries



• Our baseline year set as the financial year ended 30th June 2020 applies to all of our Spirit of Progress targets.



However, our sustainability strategy has evolved to reflect both internal learnings and the external landscape. From the last financial year (F24), we refined our overarching approach under the banner **Society 2030: Spirit of Progress** to **Spirit of Progress**. We are committed to our goals for 2030, but Spirit of Progress will not finish then. We are devoted to doing business the right way and will continue to execute beyond 2030. Spirit of Progress, therefore, continues to be our strategic framework that integrates environmental, social, and governance priorities with our long-term business goals. As part of this refinement, a number of our targets were reviewed and adjusted to enhance relevance, ambition, and measurability, while a few that no longer align with strategic priorities or operational realities were retired.



In the current reporting period, and consistent with the principles outlined in IFRS S1 and S2, this year's report presents comparative data to enable stakeholders to assess our performance over time. Our baseline year remains the financial year ended 30th June 2020, and continues to apply across all Spirit of Progress targets. This baseline serves as the reference point against which progress is measured and reported.



Reporting methodologies are reviewed and updated each year by leadership teams at different platforms.



This Report covers the operations of EABL in the financial year ended 30th June 2025. Dates refer to financial years unless otherwise stated. The boundaries for all data disclosed in the Annual Integrated Report and this Sustainability Report include the results of the Company.



The reporting scope depends, to a significant extent, on the nature of each indicator, and we have explained exceptions and limitations of each indicator in this report.

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Reporting Frameworks

We have continued to develop our approach to reporting, and report as fully as we can on our most material issues. We have reported on as many standards as possible, against the priorities set by our ESG materiality review. This year, we will maintain our use of the Global Reporting Initiative (GRI) standards to disclose material information, staying true to our philosophy of reporting in a transparent manner to global standards of good practice on a range of economic, environmental and social impacts.



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



FOUNDATION

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



GENERAL

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



MATERIAL TOPICS

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



ECONOMIC

- GRI 201-01 to 201-04 from GRI 201: Economic Performance 2016
- GRI 205-01 to 205-03 from GRI 205: Anti-corruption 2016
- GRI 207-01 to 207-04 from GRI 207: Tax 2019



ENVIRONMENTAL

- GRI 305-01 to 305-07 from GRI 305: Emissions 2016
- GRI 308-01 to 308-02 from GRI 308: Supplier Environmental Assessment 2016





- GRI 412-01 to 412-03 from GRI 412: Human Rights Assessment 2016
- GRI 403-01 to 403-10 from GRI 403: Occupational Health and Safety 2018
- GRI 404-01 to 404-03 from GRI 404: Training and Education 2016
- GRI 405-01 to 405-02 from GRI 405: Diversity and Equal Opportunity 2016
- GRI 402-01 from GRI 402: Labour/Management Relations 2016
- GRI 418-01 from GRI 418: Customer Privacy 2016

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In addition to informing our strategy, our materiality assessment guides our reporting and has helped us determine which issues will be most informative for our stakeholders. We are responsive to the Nairobi Securities Exchange (NSE) ESG Disclosures Guidance Manual (2021) and we are also including an NSE content index, to show how we have adopted the NSE ESG Manual Mandatory Disclosures. The following table maps our activities and programmes against the GRI Standards as well as the NSE ESG Disclosures Guidance Manual 2021.



How We Have Adopted the Nairobi Securities Exchange (NSE) ESG Guidance Manual

| General | | |
|---|--|--|
| NSE Mandatory Topics | EABL Coverage | |
| Governance | GRI 1-1 to 1-8 from GRI 1: Foundation 2021 Reporting Principles (Annex) GRI 2-1 to 2-30 from GRI 2: General Disclosures 2021 Approach to Reporting Governance Material Topics | |
| Environmental and Social Risk Management | Pioneer Grain to Glass Sustainability Promote Positive Drinking | |
| Stakeholder Engagement | • GRI 2-1 to 2-30 from GRI 2: General Disclosures 2021 • Stakeholder Engagement | |
| Regulatory Compliance | • GRI 1-1 to 1-8 from GRI 1: Foundation 2021 • GRI 2-1 to 2-30 from GRI 2: General Disclosures 2021 • EABL Annual Integrated Report | |

| Economic Economic | |
|----------------------|---|
| NSE Mandatory Topics | EABL Coverage |
| Economic Performance | Doing Business the Right Way GRI 201-01 to 201-04 from GRI 201: Economic Performance 2016 EABL Annual Integrated Report |
| Taxes | Doing Business the Right Way GRI 207-01 to 207-04 from GRI 207: Tax 2019 EABL Annual Integrated Report |
| Anti-Corruption | Doing Business the Right Way GRI 205-01 to 205-03 from GRI 205: Anti-corruption 2016 EABL Annual Integrated Report |

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| Social | |
|-----------------------------------|--|
| NSE Mandatory Topics | EABL Coverage |
| Human Rights | Doing Business the Right Way GRI 412-01 to 412-03 from GRI 412: Human Rights Assessment 2016 |
| Labour and Working Conditions | Doing Business the Right WayGRI 402-01 from GRI 402: Labour/Management Relations 2016 |
| Occupational Health and Safety | Doing Business the Right Way GRI 403-01 to 403-10 from GRI 403: Occupational Health and Safety 2018 |
| Training and Education | Doing Business the Right Way GRI 404-01 to 404-03 from GRI 404: Training and Education 2016 |

| B Environment | |
|--|--|
| NSE Mandatory Topics | EABL Coverage |
| Environmental Compliance | Pioneer Grain to Glass Sustainability |
| Emissions (Carbon Footprint Assessment) | Pioneer Grain to Glass Sustainability GRI 305-01 to 305-07 from GRI 305: Emissions 2016 |



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IFRS S1 and S2 Adoption

As part of our commitment to transparent and decision-useful sustainability disclosures, we are actively preparing for the adoption of the International Financial Reporting Standards (IFRS) S1 and S2, issued by the International Sustainability Standards Board (ISSB). These standards set out a globally consistent framework for disclosing sustainability-related and climate-related risks and opportunities that could reasonably be expected to affect our enterprise value, cash flows, or access to capital over the short, medium, and long term.

In anticipation of this adoption, we are undertaking a comprehensive gap assessment to evaluate the extent to which

our existing governance structures, strategy, risk management practices, and performance metrics align with the requirements of IFRS S1 and S2. As a first step, we have assessed the coverage, quality, and consistency of disclosures presented in our current Annual Integrated Report and Sustainability Report, as well as underlying policies, governance structures, risk management frameworks, and data systems that inform them. This review provided a baseline picture of our existing sustainability-related and climate-related reporting and will serve as the foundation for identifying key alignment gaps with the IFRS S1 and S2 requirements.

Summary Findings

IFRS S1: General Sustainability

| Governance | | |
|---|--|--|
| Current Status | Identified Gaps | Action Plan & Timing |
| Board oversight exists Board governance of sustainability risks & opportunities covered in the Board Charter Sustainability-related risks and opportunities considered at every Board session Relevant controls and procedures at management level to address sustainability risks and opportunities | Define skills and competencies in relation to climate and ESG | Define skills and competencies on ESG & climate risk FY 2027 |

| Strategy | | | |
|--|---|--|--|
| Current Status | Identified Gaps | Action Plan & Timing | |
| Detailed Sustainability & Climate Strategy – Spirit of Progress Regularised progress reporting (internal & external) | Risks and opportunities expected to affect EABL's prospects in short, medium and long term Current and anticipated financial effects of sustainability related financial risks and opportunities | Conduct localised scenario analysis FY 2027 | |

| Risk Management | | | |
|-----------------|---|---|--|
| | Current Status | Identified Gaps | Action Plan & Timing |
| | Standard Environmental Risk Management (ERM) practices | Embed sustainability-specific processes and policies to identify, assess, prioritise and monitor sustainability related risks | Integrate ESG into risk framework FY 2027 |

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| Metrics & Targets | | |
|---|-----------------|----------------------|
| Current Status | Identified Gaps | Action Plan & Timing |
| Defined sustainability risks & opportunities performance, metrics used and calculation methods Targets with clear objectives, target period, target metrics for calculation and any revisions | Fully aligned | N/A |

| Connectivity | | |
|--|--|--|
| Current Status | Identified Gaps | Action Plan & Timing |
| Sustainability-related risks and opportunities covered in management discussion and analysis in sustainability report Resource allocation to sustainability covered | Sustainability disclosures to be aligned in content and reporting period | Cross-reference & publish IR and sustainability report at the same time from FY 2028 |



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IFRS S2: Climate-Related

| Governance of Climate Risk | | | |
|--|---|--|--|
| Current Status | Identified Gaps | Action Plan & Timing | |
| While there is no climate-specific governance structure in place, ESG and climate metrics are reported on as part of Spirit of Progress and integrated in relevant Board committees | Define key performance indicators on climate risk for Board and Management and integrate in SOP reporting in relevant board & management committees Board governance of climate risks & opportunities to be integrated in the Board Charter Define the relevant controls and procedures at management level to address climate risks and opportunities Define skills and competencies in relation to climate and ESG | Refine governance on climate risk FY 2027 | |

| Strategy and Scenario Analysis | | | |
|--|--|-------------------------------|--|
| Current Status | Identified Gaps | Action Plan & Timing | |
| Organisational resilience and scenario analysis - physical versus transition risk analysis Climate scenario analysis and implications to business model at Diageo level | Reference industry-based guidance on implementing IFRS S2 to measure, monitor and assess climate-related risks and opportunities | Refine analysis by FY 2027 | |

| Risk Management | | | | |
|--|---|--|--|--|
| Current Status | Identified Gaps | Action Plan & Timing | | |
| Climate risk identified as separate risk category Climate opportunities – identification and assessment | Climate risk – methodologies around identification and management to be integrated into ERM Evolution of risk management process | Report on evolution and integrate in ERM - FY 2027 | | |

| Greenhouse Gas (GHG) Metrics a | Greenhouse Gas (GHG) Metrics and Targets | | |
|--|---|--|--|
| Current Status | Identified Gaps | Action Plan & Timing | |
| Performance on climate-related metrics | Performance on industry-based metrics based on Industry Guidance Internal carbon price and method climate- linked remuneration | Analysis and updates scheduled for FY 2027 | |

| Reporting Comparatives | | |
|---|----------------------------|--|
| Current Status | Identified Gaps | Action Plan & Timing |
| Climate risk introduced as distinct disclosure section in 2024 report | No comparative figures yet | Analysis and updates scheduled for FY 2027 |

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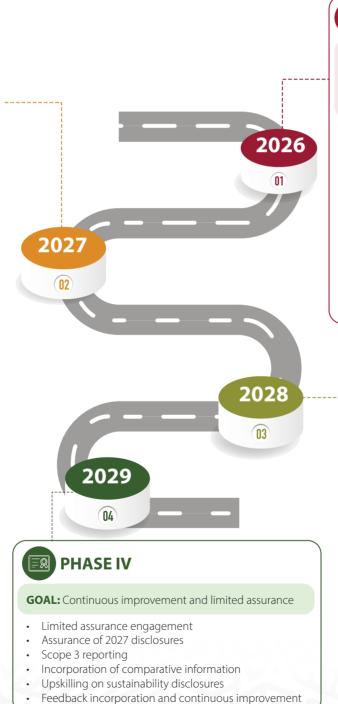
Building on the outcomes of this analysis, we have developed a detailed implementation roadmap to guide our phased alignment with the new standards. This roadmap will inform key disclosure improvements, internal capacity-building, and systems enhancements over the coming reporting cycles, ensuring that we meet global expectations while delivering meaningful, investor-relevant insights.

EABL IFRS S1 and S2 Implementation Roadmap



GOAL: Pilot ISSB-aligned disclosures, strengthen internal controls, begin investor engagement

- Enhance data systems and internal knowledge management
- Internal training programs finance/risk /sustainability and internal audit team
- Engage external audit firms
- Full integration into ERM and KPI's
- SBL and UBL engagement - to replicate training and knowledge mangement
- Pilot IFRS 1 and 2 reporting
- Assurance pre-readiness assessment
- Mock audit (internal audit)
- Feedback incorporation and continuous improvement



PHASEI

GOAL: Establish internal readiness baseline and develop tailored roadmap

- Internal awareness& Board briefings
- Gap Assessment & Stakeholder Mapping
- Reporting architecture design
- Develop adoption roadmap
- Feedback incorporation and continuous improvement

PHASE III

GOAL: Achieve full IFRS S1/S2 compiance and prepare for external assurance

- Disclosures in full compliance of IFRS S1 and S2
- Feedback incorporation and continuous improvement