Business Responsibility & Sustainability Reporting ('BRSR')

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L45200PN1991PLC129428
2	Name of the Listed Entity	Kolte-Patil Developers Limited
3	Year of incorporation	25-11-1991
4	Registered office address	8th Floor, City Bay, CTS NO. 14 (P), 17, Boat Club Road, Pune, Maharashtra, India, 411001
5	Corporate address	8th Floor, City Bay, CTS NO. 14 (P), 17, Boat Club Road, Pune, Maharashtra, India, 411001
6	E-mail	investorrelation@koltepatil.com
7	Telephone	+91-2067429200/ 67429201
8	Website	http://www.koltepatil.com/
9	Financial year for which reporting is being done	01 April 2025 to 31 March 2026
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11	Paid-up Capital	₹88,68,00,940
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Vinod Patil (Company Secretary and Compliance officer) Contact: +91-20-6742 9200 Email: investorrelation@koltepatil.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Infrastructure	Real estate development, Construction of Residential and Non-Residential Buildings	86.41%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Construction & Real estate development	68100	86.41%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	0	13	13
International	0	0	0

19. Markets served by the entity:

Locations	Number
a. Number of locations	
National (No. of States)	2
International (No. of Countries)	0
Note : The company operates across various states in India through its offices, dealers, and website.	
b. What is the contribution of exports as a percentage of the total turnover of the entity?	0%
c. A brief on types of customers	
Our customer portfolio primarily includes retail clients, ranging from middle-income groups to high-net-worth individuals, with a focus on residential housing projects. In addition, our commercial infrastructure, such as office spaces and commercial complexes caters to business houses and corporate clients. Kolte-Patil has delivered a diverse portfolio of residential developments, integrated townships, commercial spaces and mixed-use projects.	

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male No. (B)	Male % (B / A)	Female No. (C)	Female % (C / A)
	EMPLOYEES					
1	Permanent (D)	878	724	82.46%	154	17.54%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total employees (D + E)**	**878**	**724**	**82.46%**	**154**	**17.54%**
	WORKERS					
4	Permanent (F)*	0	0	0%	0	0%
5	Other than Permanent (G)	2,952	2,700	91.46%	252	8.54%
6	**Total workers (F + G)**	**2,952**	**2,700**	**91.46%**	**252**	**8.54%**

Note: The Company does not have any staff in "Other than permanent employees and Permanent workers" category.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male No. (B)	Male % (B / A)	Female No. (C)	Female % (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	3	2	66.67%	1	33.33%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D + E)**	**3**	**2**	**66.67%**	**1**	**33.33%**
	DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (E)	0	0	0%	0	0%
6	**Total differently abled workers (F + G)**	**0**	**0**	**0%**	**0**	**0%**

Note: The Company does not have any staff in "Differently abled workers" category.

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	3	0	0%

Note: KMP includes the Managing Director, CFO and CS.

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	21.14%	21.99%	21.20%	33.86%	36.27%	34.32%	19.25%	24.39%	20.16%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note: The Company does not have staff in permanent worker category

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Kolte-Patil Real Estate Private Limited	Subsidiary	100%	No
2.	KPE Private Limited	Subsidiary	100%	No
3.	Regenesis Facility Management Company Private Limited	Subsidiary	100%	No
4.	Kolte-Patil Lifespaces Private Limited	Subsidiary	100%	No
5.	Kolte-Patil Services Private Limited	Subsidiary	100%	No
6.	Kolte-Patil Smart Spaces Private Limited	Subsidiary	100%	No
7.	Custard Real Estate Private Limited	Subsidiary	100%	No
8.	Kolte-Patil Housing (Mumbai) Private Limited (formerly known as Vistacon Projects Private Limited)	Subsidiary	100%	No
9.	Ankit Landmarks Private Limited	Subsidiary	75%	No
10.	Kolte-Patil Nivasti Developers & Builders Private Limited	Joint Venture	50%	No
11.	Kolte-Patil Foundation	Subsidiary	100%	No
12.	Kolte-Patil Properties Private Limited	Subsidiary	100%	No
13.	Sylvan Acres Realty Private Limited	Subsidiary	100%	No
14.	Kolte-Patil Planet Real Estate Private Limited	Associate	10%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes

a.	Turnover (in ₹)	6,58,34,35,228
b.	Net worth (in ₹)	14,47,44,88,058

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	1	0	-	1	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	73	20	-	69	19	-
Value Chain Partners	Yes	0	0	-	0	0	-

Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	NA
Investors (other than shareholders)	https://tinyurl.com/mr2ej6hn
Shareholders	https://tinyurl.com/mr2ej6hn
Employees and workers	https://tinyurl.com/3r2j5za5
Customers	This policy is not available publicly
Value Chain Partners	This policy is not available publicly

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Green building	O	Green buildings are more efficient than traditional buildings and may lower operating costs, increase revenues, and reduce exposure to the physical and transition risks presented by climate change. These factors may increase the valuation of green buildings, making them stronger credit assets and better collateral. With investors and consumers focus leaning towards green building, it can help improve market competitiveness.	Not Applicable	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Water Management	R	Water serves as an indispensable resource essential across construction stages. Moreover, it finds application in various administrative and business activities, exerting a direct influence on local water resource quality and quantity. Excessive withdrawal can deplete local water sources, harming ecosystems and aggravating water scarcity issues. Compliance with water usage regulations is essential to avoid fines and delays in project completion.	To mitigate risks associated with water scarcity and regulatory constraints, the Company has adopted a comprehensive water stewardship approach focused on reducing freshwater dependence and enhancing water resilience. This includes rainwater harvesting, groundwater recharge, wastewater treatment and reuse, smart metering, and leak detection systems. The use of treated and recycled water for construction, flushing, and landscaping, along with integrated stormwater management, helps strengthen operational continuity and long-term water security across projects.	Negative
3.	Waste management	R	Our construction and business activities yield a substantial volume of waste, making effective waste management a critical concern. Waste management involves treatment, handling, storage, disposal and regulatory compliance with waste.	The Company follows a structured waste management approach focused on segregation, recycling, and waste minimization. Waste is segregated at source and channeled to authorized recyclers for responsible processing and disposal. The use of on-site waste handling infrastructure, prefabricated materials, and return-to-supplier mechanisms helps reduce construction waste, improve resource efficiency, and support circular economy practices.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Carbon emissions and energy management	R	The construction industry is a significant contributor to carbon emissions and energy consumption, primarily through the operation of machinery, transportation of materials, and energy-intensive construction processes. Regulatory frameworks are increasingly focusing on carbon emissions and energy efficiency standards, with stricter regulations being implemented to mitigate climate change and reduce environmental footprint. Failure to comply with these regulations can result in legal liabilities, fines, and reputational damage, significantly impacting the company's bottom line and its ability to secure future projects. Prioritizing sustainability practices can open up new business opportunities, attract environmentally conscious clients, and position the company as a responsible corporate citizen committed to mitigating its environmental impact.	The Company has adopted a multi-pronged energy efficiency and renewable energy strategy such as LED lighting and motion sensors across offices and common areas, while rooftop solar installations have been implemented across site offices and residential projects, including a 300 kW system at Life Republic, of which 170 kW has been commissioned. Projects averaged approximately 25 kW of solar capacity per building, complemented by dimmable lighting systems, load-balanced DG operations, and fuel-efficient and solar-hybrid equipment to reduce energy consumption and enhance operational resilience.	Negative
5.	Biodiversity conservation and restoration	O	By embracing biodiversity as one of the important aspects of the business, the Company can secure long-term value. Biodiverse ecosystems contribute to property resilience, enhance natural beauty, and attract environmentally conscious buyers and tenants. Being associated with conservation efforts can positively impact public perception and stakeholder trust.	The Company promotes biodiversity and climate resilience through native tree plantation, biodiversity-friendly landscaping, podium-top green zones and efficient irrigation systems. The projects of the Company have typically allocated 20–30% of plot area as green cover in accordance with UDCPR guidelines. Green building certifications, including IGBC, GRIHA and EDGE, were pursued	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				across multiple developments to embed environmental performance into project design and delivery.	
6.	Human Capital Development	O	Human capital development offers various opportunities to the Company, including improved productivity and performance, increased innovation and creativity, higher job satisfaction and employee retention. These factors contribute to the overall success of the Company.	Not Applicable	Positive
7.	Health and Safety	R	The health and safety of onsite staff is a significant risk for the construction sector and the Company. The workforce faces potential hazards such as construction site accidents, exposure to hazardous materials, fire hazards, etc.	We prioritize health and safety by effectively implementing our health and safety policy and management system, thereby managing and mitigating risks related to health and safety. Comprehensive emergency response plans and site-wide mock drills are integrated into project mobilization from the outset, ensuring operational readiness from day one.	Negative
8.	Human rights and Labor Management	R	Operations in the real estate sector may cause significant human rights risks, particularly concerning land acquisition and resettlement, as well as labor rights. Real estate development projects often entail acquiring land, potentially displacing local communities and affecting their access to land, resources, and livelihoods. Additionally, real estate activities rely on labor, including construction workers and property managers, who are at risk of exploitation, substandard working conditions, discrimination or insufficient compensation.	We proactively manage human rights and labor management risks by implementing robust policies, comprehensive management systems, and regular monitoring to ensure compliance and protect the rights and well-being of our workforce.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	Brand Management	O	An effective branding strategy and brand positioning are essential for cultivating customer commitment and preference. By strategically defining brand identity and differentiating offerings from competitors, the Company can build strong connections with its existing and potential customers. This fosters loyalty and ensures that the company's brand stands out in the marketplace, driving long-term success and growth for the business.	Not Applicable	Positive
10.	Privacy and data security	O	Due to growing reliance of real estate sector on technology and data driven solutions and involvement of significant amount of personal and financial data in the transactions, addressing privacy and data security proactively can mitigate cyber threats, ensure compliance with regulations, build trust, and provide a competitive edge in the industry.	Not Applicable	Positive
11.	Business Ethics, Accountability and Transparency	R	Failure to adhere to ethical standards can result in legal liabilities, reputational damage, loss of consumer trust and financial losses for a company	Through the integration of comprehensive policies and management systems, the Company promotes business ethics, accountability, and transparency. This fosters a culture of integrity, ensures responsible practices, and enhances trust among stakeholders.	Negative
12.	Technology and Innovation	O	Technology and innovation present significant opportunities for the real estate sector, enabling companies to improve operational efficiency, enhance customer experience and create new business models.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. No		Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Policy and management processes									
1.	a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	No*	No*	No*	No*	No	No	Yes	No*
	c	Web Link of the Policies, if available	https://tinyurl.com/3wh5p3ab								
2.		Whether the entity has translated the policy into procedures. (Yes / No/ NA)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
3.		Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
4.		Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The ISO and other labels/ standards adopted by the Company are as follows: Principle 1: SEBI LODR, 2015; Principle 2: ISO 9001:2015; Principle 3: ISO 45001:2018; Principle 5: ISO 45001:2018; Principle 8: CSR disclosures as per Section 135 of the Companies Act, 2013; Principle 9: ISO 9001:2015								
5.		Specific commitments, goals and targets set by the entity with defined timelines, if any.	For Financial Year2025-26, we have not set any specific commitments or targets to be achieved with defined timelines. We are committed to define a structured ESG strategy and are in the process of identifying metrics and setting internal targets.								
6.		Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Note:

*Approved by the Managing Director.

**We have an internal SOP for evaluating vendors, which is communicated to them during the selection process.

	Governance, leadership and oversight
	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)
7.	Sustainability is central to how we define long-term value creation. As we move through a structurally transforming real estate landscape, our strategy is guided by a clear intent to build a governance-led, institutionally trusted organization where financial performance, environmental responsibility, and social value advance together. Our short-term focus is on strengthening ESG integration across project execution and disclosures, while in the medium term we aim to institutionalize resource efficiency, climate resilience, and digital ESG monitoring across operations. Over the long term, our ambition is to align growth with globally benchmarked sustainability practices that ensure durable and responsible urban development. The sector is witnessing a decisive shift from fragmented development to a more formalized, institutionally evaluated industry. Customers are increasingly prioritizing trust, design quality, and environmental performance, while capital allocation is becoming more selective and ESG-sensitive. These structural shifts reinforce our strategic positioning as a disciplined developer, where governance strength and execution credibility are key differentiators. Our continued emphasis on prudent capital allocation, selective growth, and strong governance has further strengthened our sustainability foundation. FY 2025–26 marked a reinforcing year for our institutional platform, highlighted by the strategic partnership with a global investor, reflecting confidence in our governance and long-term orientation. We continue to maintain financial discipline and a conservative risk approach, which remains central to our sustainability approach. While we are still progressing toward more quantified ESG targets, we have strengthened the systems and internal frameworks needed to embed sustainability more deeply into decision-making and project delivery.

	Governance, leadership and oversight	
	Looking ahead, our key priorities include scaling sustainable construction practices, deepening ESG data maturity, and embedding climate and resource efficiency considerations more systematically across the project lifecycle. Our sustainability journey is fundamentally about institutional trust. We are building an organization designed not only to grow, but to endure, guided by governance strength, responsible development, and long-term stakeholder value creation.	
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	
	Mr. Rajesh Patil Managing Director (DIN: 00381866)	
9.	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).** If yes, please provide details	Yes
	The Risk Management Committee of the Board is responsible for decision making on sustainability related issues. The committee comprises of the following members: 1. Mr. Rajesh Patil - Managing Director and Chairman – DIN: 00381866 2. Mr. Girish Vanvari- Independent Director and Member – DIN: 07376482 3. Mr. Asheesh Mohta - Non-Executive - Non-Independent Director and Member – DIN: 00358583	

10 Details of Review of NGRBCs by the Company

Sr. No	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								

	Sr. No	Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
			P1	P2	P3	P4	P5	P6	P7	P8	P9
	a.	Performance against above policies and follow up action	Annually								
	b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually								
11.		Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	Yes	No	No	No	No	No	No	Yes
		If yes, provide name of the agency.		DNV							DNV

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)							Yes		
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)							No		

The entity does not have the financial or/human and technical resources available for the task (Yes/No)							No		
It is planned to be done in the next financial year (Yes/No)							No		
Any other reason (please specify)							-		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

Essential Indicators

1. **Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Leading with Precision	100%
Key Managerial Personnel	1	Leading with Precision	100%
Employees other than BOD and KMPs	6	Leading with Precision, POSH - Awareness, Mental Wellness, Heart Health-Strategies for a Healthy Lifestyle, Food & Mood: Nutrition Awareness Session, etc.	80%
Workers	17	• Emergency Preparedness & Response Training • PPE Awareness and Electrical Safety Training • Work at Height Safety Training • Pre-Monsoon Season Safety Training • Safe Lifting Operations for Tower Cranes • Environmental Pollution Control and Sustainability Training • Electrical Machinery Hazards & Safety Precautions • Safe Use of Power Tools and Chemical Handling (MSDS Training) • Concrete Work Safety: Hazards and Precautions • Road Safety and Defensive Driving Training • Blasting and Excavation work Safety • Hot work safety • Reinforcement work safety • HIRA Training • Form work safety Training • Material Handling (Manual & Mechanical)	100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement					
Compounding fee					

Non-Monetary				
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil			
Punishment				

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.**

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable. There were no cases where appeal/revision was preferred in the reporting period.	

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)** Yes

If Yes, provide details in brief

The Company has implemented a comprehensive Anti-Bribery and Corruption (ABC) Policy that addresses key risk areas, including gifts, hospitality, and prevention of kickbacks. The policy clearly defines the roles and responsibilities of employees and emphasizes adherence through awareness and implementation mechanisms. It also prescribes defined procedures for prompt reporting and appropriate action in the event of any suspected or actual instances of bribery or corruption. To enhance understanding and effective implementation, the policy is supported by practical scenarios and illustrative guidance.

The ABC Policy is applicable to all employees of the Company, including full-time, part-time, and contractual personnel, as well as entities under the Company's management control. It also extends to relevant third parties, including their employees engaged in activities on behalf of the Company, irrespective of their work location.

If Yes, provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

This policy is not publicly accessible; it remains accessible to all our employees within the organization via HR Portal.

5. **Number of Directors/ KMPs/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. **Details of complaints with regard to conflict of interest:**

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

   Not Applicable. No such issue related to corruption and conflict of interest has taken place in FY 2025-26.

8. **Number of days of accounts payables in the following format:**

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	317	137

   Note: The methodology for calculating accounts payable has been aligned as per the Industry Standards note on BRSR Core. Link to the Industry Standards: nsearchives.nseindia.com/Industry_Standards_Note_on_BRSR_with_Annexure.pdf

9. **Open-ness of business**

   Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales**	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.58%	1.20%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	73.32%	53.97%
	d. Investments	20.03%	87.58%

   Note:

   *The company is engaged in the real estate business, involving the cost / purchase of services related to construction and ancillary activities, which are not sourced from any trading house and are generally procured locally.

   **The nature of the company's business activities is such that it does not involve any sales to dealers / distributors.

Leadership Indicators

1. **Awareness programmes conducted for value chain partners on any of the Principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
Not Applicable		

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)**

   Yes

   If Yes, provide details of the same.

   The organization has established organizational and administrative protocols to address and mitigate

   potential conflicts of interest. These measures include safeguards and systems to prevent, detect, and manage conflicts effectively. As part of this process, the Board of Directors and Key Managerial Personnel disclose their affiliations with other entities on an annual basis. By maintaining a centralized repository, the company tracks and monitors instances of conflict of interest. Furthermore, the Audit Committee provides pre-approval for all related party transactions, ensuring transparency and adherence to best practices.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0%	0%	The Company has not invested in specific technologies aimed at at improving the environmental and social impact as the Company is in the process of assessing its impact and intends to explore more options to invest in this domain in the forthcoming years.
2	Capex	0%	0%	-

2

a.	**Does the entity have procedures in place for sustainable sourcing? (Yes/No)**	No
b.	**If yes, what percentage of inputs were sourced sustainably?**	Not Applicable

Note: The company has not established a procedure to ensure sustainable sourcing practices. However, the Company gives priority to sustainable sourcing. The inputs span a diverse range, including reinforcement cement material, fixtures, plumbing fittings, and furnishing. Prior to onboarding any vendor, rigorous assessments are carried out to verify their ISO certification status. Additionally, in our commitment to maintaining high-quality standards, we procure input materials exclusively from reputed and well-recognized market players.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

(a)	Plastics (including packaging)	Not Applicable*
(b)	E-waste	
(c)	Hazardous waste	
(d)	other waste	

*Considering the nature of operations, product recall/ reclaim is not applicable to the Company.

4.

a.	**Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)**	No
b.	**If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**	Not Applicable
c.	**If not, provide steps taken to address the same**	Not Applicable

Note– EPR is not applicable to the Company.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No)** No

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
The Company has not conducted any LCA during the reporting period for any of its products or services.						

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Sr. No.	Name of Product/Service	Description of the risk/ concern	Action Taken
Not Applicable. Since no formal Life Cycle Assessment was conducted (as disclosed in Question 1), there are no specific risks identified through that assessment.			

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

1 a. **Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	724	724	100%	724	100%	0	0%	724	100%	0	0%
Female	154	154	100%	154	100%	154	100%	0	0%	0	0%
Total	**878**	**878**	**100%**	**878**	**100%**	**154**	**100%**	**724**	**100%**	**0**	**0%**
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Note- Company does not have any employee in 'Other than permanent category'.

1. b. **Details of measures for the well-being of workers:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than permanent workers											
Male	2,700	0	0%	2,700	100%	0	0%	0	0%	0	0%
Female	252	0	0%	252	100%	0	0%	0	0%	0	0%
Total	**2,952**	**0**	**0%**	**2,952**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Note: Company does not have any staff in 'permanent worker category'.

1. c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.31%	0.17%

Note: The methodology for calculating cost on well-being measures has been aligned as per the Industry Standards note on BRSR Core. (Link: nsearchives.nseindia.com/Industry_Standards_Note_on_BRSR_with_Annexure.pdf)

2. **Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	0%	0%	NA	0%	0%	NA

Note: ESI is not applicable for FY 2025-26, but all the eligible employees and workers are covered.

3. **Accessibility of workplaces**

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes
If not, whether any steps are being taken by the entity in this regard.	

In line with the Company's commitment to equal opportunity and inclusive employment, employees with special physical requirements are duly recognized and supported. The Company provides reasonable and appropriate workplace accommodations in accordance with applicable laws and regulations to enable effective job performance. Such accommodations are designed to be both necessary and proportionate to the needs of the employee, ensuring an equitable and enabling work environment.

4.

Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	Yes
If so, provide a web-link to the policy.	The Company has an equal opportunity policy in place as per the Rights of Persons with Disabilities Act, 2016. This policy is not available publicly; however, it is available internally to all its employees.

5. **Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	0%	0%
Female	100%	100%	0%	0%
Total	100%	100%	0%	0%

Note: The Company does not have staff in "Permanent Worker" category.

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	No	Not Applicable
Other than Permanent Workers	Yes	The responsibility for addressing grievances related to contractual workers rests with the Head of Human Resources. Contractual workers may directly escalate their concerns to the HR Head through established communication channels. Upon receipt of grievance, the HR Head follows a structured and well-defined process for investigation and resolution, ensuring timely and fair outcomes. The mechanism also incorporates safeguards to protect complainants from any form of retaliation for reporting grievances.
Permanent Employees	Yes	The Company has established a Whistle Blower Policy (Vigil Mechanism) that provides an accessible and structured complaints mechanism for all employees. Under this framework, a designated Complaints Committee has been constituted to ensure timely and impartial review of concerns raised. The policy defines clear procedures for submission of complaints, including written reporting channels, and stipulates defined timelines for resolution. It also outlines an escalation matrix and additional protocols to ensure transparency, confidentiality, and effective redressal of grievances.
Other than Permanent Employees	No	Not Applicable

Note – Company does not have any staff in 'Permanent worker' and 'Other than permanent employees' categories.

7. **Membership of employees and worker in association(s) or Unions recognised by the listed entity:**

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C.)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	878	0	0%	521	0	0%
Male	724	0	0%	428	0	0%
Female	154	0	0%	93	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

Note: None of the employees are members of any recognized associations or unions and the Company does not have staff in "Permanent Worker" category.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	724	724	100%	9	1.24%	428	428	100%	35	8.18%
Female	154	154	100%	3	1.95%	93	93	100%	55	59.14%
Total	**878**	**878**	**100%**	**12**	**1.37%**	**521**	**521**	**100%**	**90**	**17.27%**
Workers										
Male	2,700	2,700	100%	0	0%	1,580	1,580	100%	0	0%
Female	252	252	100%	0	0%	100	100	100%	0	0%
Total	**2,952**	**2,952**	**100%**	**0**	**0%**	**1,680**	**1,680**	**100%**	**0**	**0%**

Note – The data provided under workers category is pertaining to "Other than Permanent workers" staff.

9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26			FY 2024-25*		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
			Employees			
Male	724	724	100%	428	428	100%
Female	154	154	100%	93	93	100%
Total	878	878	100%	521	521	100%
			Workers			
Male	2,700	0	0%	0	0	0%
Female	252	0	0%	0	0	0%
Total	2,952	0	0%	0	0	0%

Note: *The Company engaged the workers through the contractors.

10. Health and safety management system

a.	**Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)**	Yes
	If Yes, the Coverage such systems?	

The Occupational Health and Safety Management System (OHSMS) has been successfully implemented across the Life Republic Township, covering all projects. The organization has established robust management systems in line with internationally recognized standards, including ISO 45001:2018 (Occupational Health and Safety Management System) and ISO 9001:2015 (Quality Management System).

This framework ensures strict compliance with applicable safety regulations while proactively focusing on the prevention of workplace injuries and mitigation of occupational health risks. To reinforce this commitment, regular training programs are conducted to enhance employee awareness of safe work practices and the correct use of personal protective equipment (PPE).

These initiatives contribute to strengthening operational processes and fostering a safe, healthy, and productive work environment, ensuring the well-being of all employees and the workforce.

b. **What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

Hazard Identification & Risk Assessment Process (HIRA/401) is established to assess the hazards associated with different activities and best possible controls to minimize the risk are derived. This process involves work engineers, safety professionals and vendors to ensure the methodology adopted is safe and systematic Risk are identified in advance.

All identified risk and risk mitigation plans are required to be documented, approved and communicated to all relevant parties involved in the activity. Apart from this risk management process the company has site inspections, Site safety walks and Cross Safety Assessments to identify the work-related hazards to assess the risks for routine and non-routine for further review.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)**

Yes*

d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes**

Note:

*The Company has processes for workers to report work related hazards discussions in daily Toolbox Talks. They can take support from safety team to highlight non-conformities through digital Platform. Worker representation and participation in safety committee meetings are encouraged by the leadership, and all areas of improvement can be highlighted in the forum. All site execution teams, including workers, have the right to refuse if the workplace is not safe to work. If any such hazards are escalated and found critical, it will be reported for further action to concern authority.

**Doctor visits labor hutment time to time and especially focus for the workforce undergoing medical health illness issues. If found critical, every project site the company has a tie-up with nearest multi-specialty hospitals where anyone can access and direct avail the non-occupational medical and health care services

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

As a part of the EHS management system, a project specific HIRA register is prepared at the inception of every new project activity that determines the broad control measures of EHS Management. This HIRA register identifies all routine & non-routine hazardous operations and the risk arising from such hazards which are within the scope of the work. Management continues involvement and participation in EHS activities such as review meetings, site Inspections and Cross Safety Assessments are ensured to encourage and develop a positive attitude toward safe and healthy workplace.

The established EHS management system is process oriented and uniformly implemented. In addition to any external audits carried out by accredited auditors a detailed measurable process has been established for carrying out CSI and Internal EHS Audits.

13. Number of Complaints on the following made by employees and workers:

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

Note: No such incident has taken place in FY 2025-26.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.

The company has established incident management report system which is used to manage reporting, investigating, action tracking and learnings from incidents. This ensures that controls are embedded in the process and provides visibility and monitoring of the actions. This ensures we learn from investigations and take preventive actions across the organisation.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of:

(A)	Employees (Y/N)	Yes, All Statutory benefits are provided.
(B)	Workers (Y/N)	Yes, over and above this, there is Group Term Insurance cover & CAR Policy.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

To ensure full compliance with statutory requirements, dedicated teams actively monitors that all statutory dues are accurately deducted and deposited by our value chain partners. This structured approach ensures consistent adherence to regulatory standards across all operations.

3. Provide the number of employees/workers having suffered high consequence work- related injury/ ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA)

NA

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NA
Working Conditions	NA

Note: No such assessment has been carried out on FY 2025-26.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company operates across multiple business functions, each responsible for identifying its key stakeholders. Stakeholders are determined based on the significance of their impact on the business and vice versa. The identified stakeholders include government and regulatory authorities, shareholders, customers, employees, and value chain partners.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vul-nerable & Marginal-ized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and regulatory authorities	No	Email, Website	Event Based as and when required	The company provides requested documents and information to statutory authorities in a timely manner and maintains a cooperative and respectful relationship with all government and regulatory bodies.
Employees	No	Email, Website, Intranet Portal	Event based	The company has curated an array of content, including blogs, case studies, videos, and interactive events such as face-to-face sessions and webinars to enhance brand visibility and foster a conducive work environment. During FY2025-26,the Company launched ASCEND, a structured transformation programme designed to strengthen organisational readiness for its next phase of growth. Built around five pillars–People, Performance, Processes, Positioning, and Perception–ASCEND focuses on leadership development, capability building, performance excellence, process digitisation, institutionalisation, employee engagement, and cultural alignment, helping create a more agile, scalable, and future-ready organisation.
Customers	No	Email, Website, SMS, and telephonic calls	Event Based as and when required	The Company's commitment lies in ensuring that the brand values resonate seamlessly through communication with the customers.
Suppliers	No	Email, Website, In person / online meetings	Event Based as and when required	In the interactions with contractors and suppliers, the Company engages in quality-focused discussions to ensure alignment with the established standards.
Investors/ Shareholders	No	Earnings calls with analysts, investor presentations, Annual report	Quarterly and on a need basis	Beyond the mandatory submission of quarterly financial results to the stock exchanges, the Company releases "Operations update" and press releases these exchanges.

PRINCIPLE 5 Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format**

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	878	878	100%	521	521	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**878**	**878**	**100%**	**521**	**521**	**100%**
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	2,952	2,952	100%	1,680	1,680	100%
Total Workers	**2,952**	**2,952**	**100%**	**1,680**	**1,680**	**100%**

Note: The Company does not have staff in "Other than Permanent Employees & Permanent Worker" categories.

2. **Details of minimum wages paid to employees and workers**

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	724	0	0	724	100%	428	0	0	482	100%
Female	154	0	0	154	100%	93	0	0	93	100%
Total	**878**	**0**	**0**	**878**	**100%**	**521**	**0**	**0**	**521**	**100%**
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Other than Permanent										
Male	2,700	2,700	100%	0	0%	1,580	1,580	100%	0	0%
Female	252	252	100%	0	0%	100	100	100%	0	0%
Total	**2,952**	**2,952**	**100%**	**0**	**0%**	**1,680**	**1,680**	**100%**	**0**	**0%**

Note - The company does not have any staff in 'Other than permanent employees' and 'Permanent workers' category.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	1	1,83,33,342	0	0
Key Managerial Personnel#	2	1,75,31,865	0	0
Employees other than BOD and KMP	721	8,03,556	154	8,18,688
Workers	2,700	2,97,648	252	2,97,648

Note:

i. *The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes sitting fees paid to the directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

ii. #Includes remuneration paid to CS and CFO of the Company.

iii. The remuneration considered above are the annual figures.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	13.94%	14.65%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	Yes

Note: The Company has established an "Internal Complaint Committee" in compliance with the POSH guidelines to document instances of sexual harassment grievances. Additionally, the HR head is directly accountable for other human rights matters, and employees can directly communicate any related issues to the HR head.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The HR head addresses human rights concerns, and employees report issues directly to them. A procedure is in place to investigate and resolve complaints, with protective measures against backlash. If the matter is beyond the HR head's purview, it escalates to higher management. Under the Company's POSH Policy, safeguards prevent adverse consequences for complainants in discrimination and harassment cases. The confidential complaint register is not shared with unauthorized person, and a confidentiality clause ensures non-publication of identities or proceedings.

6. Number of Complaints on the following made by employees and workers:

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Under the Company's POSH Policy, several protective measures are established to shield complainants in discrimination and harassment cases from negative repercussions. The Complaint Committee strictly maintains a confidential complaint register, which is inaccessible to anyone without proper authorization. Furthermore, the policy includes a confidentiality clause that mandates the non-disclosure of the identities of the aggrieved women, respondents, and witnesses. It also ensures that any details pertaining to the proceedings remain confidential and are neither disseminated to the public nor disclosed to the media.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)	Yes

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No such assessment has been undertaken by the Company in FY 2025-26.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

No such incident occurred during FY 2025-26

2. Details of the scope and coverage of any Human rights due diligence conducted

No such assessment has been undertaken by the Company in FY 2025-26.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)	Yes

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26* (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	613.38	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	**613.38**	**0**
From non-renewable sources		
Total electricity consumption (D)	15,037.01	6,759.34
Total fuel consumption (E)	3,251.83	1,655.60
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**18,288.84**	**8,414.94**
Total energy consumed (A+B+C+D+E+F)	**18,902.21**	**8,414.94**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000028712	0.0000007730
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000583998	0.0000159703
Energy intensity in terms of physical output [Total energy consumed (in GJ) / RCC area done sq. ft]	0.0041634831	0.0052593373
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No
If yes, name of the external agency.		Not Applicable

Note:

i. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ii. *For FY 2025-26, the Projects of Kolte-Patil Integrated Townships Limited (a Company which is now merged with Kolte-Patil Developers Limited with effect from 13/10/2025) (Life Republic Projects) and its offices are considered resulting in higher reported quantities. Hence, results are not directly compared to previous year.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)** No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26*	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	3,66,000	9.69
(iii) Third party water	1,33,135.87	84,976.48
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	**4,99,135.87**	**84,986.17**
(i + ii + iii + iv + v)	**4,99,135.87**	**84,986.17**
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000758169	0.0000078069
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0015421164	0.0001612911
Water intensity in terms of physical output [Total water consumption (in KL) / RCC area done sq. ft]	0.1099418216	0.05311636
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		No
If yes, name of the external agency.		Not Applicable

Note:

i. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ii. *For FY 2025-26, the Projects of Kolte-Patil Integrated Townships Limited (a Company which is now merged with Kolte-Patil Developers Limited with effect from 13/10/2025) (Life Republic Projects) and its offices are considered resulting in higher reported quantities. Hence, results are not directly compared to previous year.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25*
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.	Not Applicable	

Note: *For FY 2024-25, the figures have been restated to align the methodology as per current financial year.

The Company has established STPs at ongoing project sites; however, as no possession has been handed over, the STPs are not operational, and no treatment records are available. However, office water is discharged into community sewage for further treatment.

5.	**Has the entity implemented a mechanism for Zero Liquid Discharge?**	No

If yes, provide details of its coverage and implementation.

Not Applicable. The Company has established STPs at ongoing project sites; however, as these projects are under construction and no possession has been handed over, the STPs are not operational. Consequently, a Zero Liquid Discharge (ZLD) mechanism is not implemented at these sites.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mg/Nm3	10.5	10.6
SOx	Mg/Nm3	1.35	1.43
Particulate matter (PM)	Mg/Nm3	25	21
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			**Yes**
If yes, name of the external agency.	**Mahabal Enviro Engineers Pvt. Ltd.**		

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	252.59	128.34
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,965.63	1,365.01
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations (in rupees)]	-	0.0000004888	0.0000001372
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations in rupees adjusted for PPP]	-	0.0000099429	0.0000028342
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in tCO2e) / RCC area done sq. ft]	-	0.0007088599	0.009333418
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			**No**
If yes, name of the external agency.	Not Applicable		

Note:

i. Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.

ii. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)	Yes

If Yes, then provide details.

The Company is advancing sustainability by integrating renewable energy sources, including solar power, across its offices. Energy-efficient systems have been adopted, such as LED lighting, BEE 5-star rated air conditioning units, and energy-efficient elevators. In addition, building designs incorporate high-performance glass façades to enhance thermal efficiency and reduce overall energy consumption.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0.01	0
Construction and demolition waste (D)	42,653.20	50,900
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (G)	8.89	1.35
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	**42,662.10**	**50,901.35**
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000064802	0.0000046759
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0001318076	0.0000966032
Waste intensity in terms of physical output Total waste generated (in MT) / RCC area done sq. ft	0.0093969383	0.0318133463
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	0	0
(ii) Re-used	22,962.20	37,214
(iii) Other recovery operations	0	0
Total	**22,962.20**	**37,214**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	19,691.01	13,686
(iii) Other disposal operations	8.89	1.35
Total	**19,699.90**	**13,687.35**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		**No**
If yes, name of the external agency.	**Not Applicable**	

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company's waste management practices include segregation at source, followed by recovery and reuse of material wherever feasible to reduce waste generation. Residual waste is stored and disposed of safely through authorized channels in compliance with applicable regulations. Dust and debris control measures are also implemented across sites.

The Company seeks to minimize the use of hazardous and toxic chemicals in its processes, and where such materials are used, their handling and disposal are carried out in a controlled and compliant manner.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
Not Applicable				

Note: The Company doesn't have any operations/offices in/around ecologically sensitive area.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Life Republic	EIA Notification 2006 & subsequent amendments New Delhi, the 14th of September, 2006	19-08-2025	Yes	Yes	-
Altura	EIA Notification 2006 & subsequent amendments New Delhi, the 14th of September, 2006	Environmental Clearance copy awaited	Yes	Yes	

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).	Yes

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable			

Note: The Company is complaint with all the applicable environmental law/ regulations/ guidelines.

Leadership Indicators

14. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
As disclosed under Essential indicator Principle 6.8 of the BRSR Report and Environment Measures (Refer page No. 38 of Annual Report.)			

15. Does the entity have a business continuity and disaster management plan? (Yes/No)	No

Not Applicable

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.	1

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1.	Confederation of Real Estate Developers' Association of India	National

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA	No such adverse order has been received by the Company from any regulatory authority on any issue related to competitive conduct.	

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify)	Web Link, if available
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain (Yes / No)	Relevant Web link
The Social Impact Assessment in compliance to the applicable laws (in relation to Rehabilitation and Resettlement) is not applicable to any project in Financial Year 2025-26. Hence, not applicable.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
NA						

Note: The Company has not initiated any Rehabilitation or Resettlement projects that involve involuntary displacement of families. In the context of our redevelopment initiatives, we secure consent from affected families and agreements in accordance with relevant legal provisions before commencing any work. Consequently, there are no families falling under the category of "Project Affected Families" to be reported for the Financial Year 2025-26.

3. Describe the mechanisms to receive and redress grievances of the community.

Please note that currently for FY 2025-26, we do not have a grievance redressal mechanism in place for communities. However, we are in the process of reviewing the scope of our existing policies and processes to extend its scope to include a wider group of stakeholders.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	14.55%	13.94%
Directly from within India	99.46%	99.67%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Particular	FY 2025-26	FY 2024-25
Rural	0	0%
Semi-urban	0	0%
Urban	0	0%
Metropolitan	100%	100%

Note -The Company operates in Mumbai, Pune and Bangalore, which falls under metropolitan category. Locations are classified based on RBI classification system and 2011 Census.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
The Company does not perform any assessment in the current financial year. Hence no adverse impacts or corrective actions were identified.	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In ₹)
The Company has not taken any CSR Activities in designated aspirational districts as identified by government bodies during FY 2025-26.			

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)

No

b) From which marginalized /vulnerable groups do you procure?

Not Applicable

c) What percentage of total procurement (by value) does it constitute?

0%

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company does not own or acquire any intellectual properties. Hence, not applicable.				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of person benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Development and beautification of cremation grounds through the contractor in project area - "Life Republic" located in Jambhe, Pune	The project is under execution	100%
2.	Donation to Lokseva Shikshan Bahuudheshiya Mandal for Educational and General Purpose	More than 300	100%
3.	Donation to AJ Foundation, Pune institution for aged and senior livings	More than 200	100%
4.	Development of School in Bhugaon, Pune	The project is under execution	100%
5.	Donation to Late Vaibhav Phalnikar Memorial Foundation engaged managing projects like Orphanage, Old age home, Vocational Training Institute, well equipped Rural Hospital and Mobile Medical Van units for 16 villages	More than 200	100%
6.	Donation to Society of Friends of the Sassoon Hospital (SOFOSH) engaged in patient welfare and childcare institutes for destitute children disowned by their birth givers	More than 200	100%
7.	Donation to Sanmati Bal Niketan, Pune engaged in providing education, rehabilitation to underprivileged children	More than 200	100%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**
   The Company uses a digital platform to manage consumer complaints, enabling efficient submission, tracking, and resolution. Customer interactions and grievances are addressed through two primary channels: a website chatbot and a dedicated customer support email. The team works closely with management and relevant departments, providing regular updates on processes, policies, and customer feedback.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about**

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

Note – Considering the nature of the operations, this disclosure is not applicable to the Company.

3. **Number of consumer complaints in respect of the following**

Category	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	73	20	-	69	19	-

4. **Details of instances of product recalls on account of safety issues:**

Particular	Number	Reason for recall
Voluntary recalls	NA	-
Forced recalls	NA	-

Note: Considering the nature of the operations, this is not applicable to the Company.

5.

Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)	Yes
If available, provide a web link of the policy	https://tinyurl.com/26ufhm6d

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

   Not Applicable

7. **Provide the following information relating to data breaches**

a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0%

   c. **Impact, if any, of the data breaches**
   Not Applicable

   Note: No such instance of data breach has taken place during FY 2025-26.