

Date: 08th September, 2026

To, The General Manager, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001	The Vice-President, Listing Department National Stock Exchange of India Limited “Exchange Plaza”, Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051
Scrip Code : 533160	Scrip Symbol : DBREALTY

Dear Sir/Madam,

Sub: Intimation under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we have enclosed the Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Annual Report for financial year 2025-26.

This is for your information and records.

Thanking you,

Yours faithfully,

**For Valor Estate Limited
(formerly known as D B Realty Limited)**

JIGNESH
HASMUKE
LAL SHAH

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JIGNESH
HASMUKE LAL SHAH
Date: 2026.09.08
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**Jignesh Shah
Company Secretary**

**VALOR ESTATE LIMITED
(Formerly known as D B Realty Limited)**

Regd. Office: 7th Floor, Resham Bhavan, Veer Nariman Road, Churchgate, Mumbai-400 020 Tel: 91-22-4747 8686

Website: www.dbrealty.co.in Email: info @dbg.co.in

CIN: L70200MH2007PLC166818

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L70200MH2007PLC166818
2	Name of the Listed Entity	Valor Estate Limited
3	Year of Incorporation	2007
4	Registered Office address	7 th Floor, Resham Bhavan, Veer Nariman Road, Churchgate, Mumbai-400 020
5	Corporate address	7 th Floor, Resham Bhavan, Veer Nariman Road, Churchgate, Mumbai-400 020
6	E-mail ID	investors@dbg.co.in
7	Telephone	+91 22 4747 8686
8	Website	www.dbrealty.co.in
9	Financial Year for which reporting is being done	01 st April, 2025 – 31 st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	- BSE Limited (BSE) - National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Rs. 542,40,67,610/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Mr. Shahid Balwa Vice Chairman & Managing Director +91-22-47478686 Email id : investors@dbg.co.in
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)	The disclosures in this report are made on a consolidated basis for Valor Estate Limited and the seven entities included within the defined reporting boundary. The reporting boundary comprises Valor Estate Limited and six selected subsidiaries/ joint ventures representing the real estate business covered under this report. The disclosures do not extend to all entities forming part of the Company's consolidated financial statements. <i>Note:</i> <i>During the year under review, the Hospitality Business of the Company was demerged into a separate entity, namely, Advent Hotels International Limited (formerly known as Shiva Realtors Suburban Private Limited) ("the Resulting Company"), pursuant to the Scheme of Amalgamation and Arrangement ("the Scheme"). The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") approved the Scheme vide its order dated 12th June, 2025 and the Scheme became effective from 1st July, 2025. The equity shares of the Resulting Company were subsequently listed on BSE Limited and the National Stock Exchange of India Limited with effect from 13th November, 2025. Accordingly, following the demerger, the Company continues to focus on real estate development as its principal line of business.</i> <i>Hence, the reporting boundary for FY 2025-26 has been revised to cover only the real estate business of the Company. Accordingly, while the FY 2024-25 disclosures included both the real estate and hospitality businesses, the current year's report covers only the real estate business. Consequently, certain disclosures and year-on-year comparisons may not be directly comparable.</i>
14	Name of assurance provider	Not Applicable for FY 2025-26
15	Type of assurance obtained	Not Applicable.

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II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Real Estate	Real estate and construction related activity	100%

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

S. No.	Product/Service	NIC Code	% of Total turnover contributed
1.	Construction and Real Estate	4100	100%

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

Location	Number of Sites	Number of offices	Total
National	6	1	7
International	0	0	0

19. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States/UTs)	1 (Mumbai)
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Nil. The Company's operations are limited to real estate development and allied activities within India. Accordingly, the Company does not generate any export revenue and the contribution of exports to its total turnover is Nil.

c. A brief on types of customers

The Company caters to a diverse range of customers through its real estate business, including individuals and entities purchasing residential units as well as customers associated with land development projects. The Company also engages with landowners, development partners and other stakeholders across the real estate value chain to facilitate the planning and development of real estate projects.

IV. Employees**20. Details at the end of Financial Year:****a. Employees and Workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	197	182	92.39%	15	7.61%
2.	Other than Permanent (E)	11	10	90.91%	1	9.09%
3.	Total employees (D + E)	208	192	92.31%	16	7.69%
WORKERS*						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	0	0	0%	0	0%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

b. Differently abled Employees and Workers

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	5	0	0.00%

Note: The Board of Directors of the Company includes 2 Managing directors, 1 Executive Directors and 3 Independent Directors

Key Managerial Personnel(s) includes company's 2 Managing Directors, 1 Executive Director, 1 Chief Financial Officer and 1 Company Secretary

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	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	10.34%	22.86%	11.37%	28.53%	22.56%	25.54%	27.42%	3.29%	30.70%
Permanent Workers*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint venture

S. No.	Name of the holding/subsidiary/ associate companies/ joint ventures (A)	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	Aurangabad Warehousing Developers and Builders LLP	Joint Venture	50%	No
2	Ahmednagar Warehousing Developers and Builders LLP	Joint Venture	50%	No
3	Blue Crest Erectors Private Limited	Wholly Owned Subsidiary	100%	No
4	Blue Crest Properties Private Limited	Wholly Owned Subsidiary	100%	No
5	Blue Crest Realty Private Limited	Step Down Subsidiary	100%	No
6	Conwood DB Joint Venture	Subsidiary	90%	No
7	DB View Infracon Private Limited	Wholly Owned Subsidiary	100%	No

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S. No.	Name of the holding/subsidiary/ associate companies/ joint ventures (A)	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)
8	DB Contractors & Builders Private Limited	Wholly Owned Subsidiary	100%	No
9	DB Man Realty Limited	Wholly Owned Subsidiary	100%	No
10	DB Hi-Sky Constructions Private Limited	Associate	50%	No
11	DB Realty and Shreepati Infrastructures LLP	Joint Venture	60%	No
12	DBS Realty	Joint Venture	33.33%	No
13	Dynamix Realty	Joint Venture	50%	No
14	DB Conglomerate Realty Private Limited	Step Down Subsidiary	100%	No
15	Bandra Reclamation Project Private Limited (formerly known as Goregaon Hotel and Realty Private Limited)	Wholly Owned Subsidiary	100%	Yes
16	Great View Buildcon Private Limited	Wholly Owned Subsidiary	100%	No
17	Godrej Residency Private Limited	Step Down Joint Venture	49.99%	No
18	Horizontal Ventures Private Limited	Step Down Subsidiary	92.85%	No
19	Innovation Erectors LLP	Wholly Owned Subsidiary	100%	No
20	Latur Warehousing Developers and Builders LLP	Joint Venture	50%	No
21	Lokhandwala Dynamix Balwas JV	Joint Venture	50%	No
22	MIG (Bandra) Realtors and Builders Private Limited	Wholly Owned Subsidiary	100%	Yes
23	Miraland Developers Private Limited	Wholly Owned Subsidiary	100%	Yes
24	Marine Tower Properties LLP	Wholly Owned Subsidiary	100%	No
25	Neelkamal Realtors Suburban Private Limited	Wholly Owned Subsidiary	100%	Yes
26	Neelkamal Shantinagar Properties Private Limited	Wholly Owned Subsidiary	100%	No
27	Nine Paradise Erectors Private Limited	Wholly Owned Subsidiary	100%	No
28	Mald Chincholi Real Estate Private Limited (Prev. Known as Goodspot Enterprises Private Limited & Neelkamal Realtors Tower Pvt Ltd)	Wholly Owned Subsidiary	100%	No
29	DB Baug Property Private Limited (formerly known as N. A. Estates Private Limited)	Wholly Owned Subsidiary	100%	No
30	Om Metal Consortium	Joint Venture	50%	No
31	Pandora Projects Private Limited	Associate	49%	No
32	Clare Road Realty Private Limited (formerly known as Saifee Bucket Factory Private Limited)	Wholly Owned Subsidiary	100%	No
33	Spacecon Realty Private Limited	Wholly Owned Subsidiary	100%	No
34	Shiva Buildcon Private Limited	Wholly Owned Subsidiary	100%	No
35	Shiva Multitrade Private Limited	Wholly Owned Subsidiary	100%	No
36	Shree Shantinagar Venture	Wholly Owned Subsidiary	100%	No
37	Suraksha DB Realty	Joint Venture	50%	No
38	Sneh Developers	Joint Venture	49%	No

S. No.	Name of the holding/subsidiary/ associate companies/ joint ventures (A)	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)
39	Solapur Warehousing Developers and Builders LLP	Joint Venture	50%	No
40	Saswad Warehousing Developers and Builders LLP	Joint Venture	50%	No
41	Shiv Infra Riverwalk Private Limited (formerly known as Shiv Infra Riverwalk LLP)	Joint Venture	50%	Yes
42	Turf Estate Joint Venture	Wholly Owned Subsidiary	100%	No
43	Vanita Infrastructures Private Limited	Wholly Owned Subsidiary	100%	No
44	Worli Urban Development Project LLP (formerly known as Lokhandwala DB Realty LLP)	Joint Venture	50%	Yes

Note: Unless otherwise stated, the disclosures in this report cover Valor Estate Limited and the reporting entities identified in the table above as being included within the reporting boundary for FY 2025-26. While the Company has additional subsidiaries and joint ventures forming part of its overall corporate structure, they are outside the scope of this report. Certain disclosures included in this report are applicable only to specific reporting entities, depending on the nature of their operations or activities undertaken during the reporting period. Accordingly, the scope of reporting for such disclosures may vary across the reporting entities within the defined reporting boundary.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: The requirement to spend the specified percentage of average net profit on CSR activities, as prescribed under Section 135 of the Companies Act, 2013, is not applicable to the Company during the year.
- Turnover (in Rs.) – Rs. 1,56,788.43 Lakhs
 - Net worth (in Rs.) – Rs. 5,18,565.87 Lakhs

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) (If yes, then provide web-link for grievance redress policy) Number of complaints filed during the year	FY 2025-26			FY 2024-25		
		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	Yes. Community members who may be impacted by project related activities may raise their concerns with the designated Site Head or project management team. The Company reviews all such grievances in coordination with the respective project teams and endeavours to address them in a timely manner.	0	0	-	0	0	-

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If yes, then provide web-link for grievance redress policy)</i> Number of complaints filed during the year	FY 2025-26			FY 2024-25		
		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
Investors (other than shareholders)-	Yes. Investors may raise their grievances through the Company's Investor Relations mechanism. The relevant policies and contact details are available at: https://investors.dbrealty.co.in/pdf/Investors-Grievances-Contact.pdf	0	0	-	0	0	-
Shareholders	Yes. Shareholders may lodge their grievances through the Company's Registrar & Share Transfer Agent and the Investor Relations mechanism. The relevant policies and contact details are available at: https://investors.dbrealty.co.in/pdf/Investors-Grievances-Contact.pdf	2	0	-	0	0	-
Employees and workers	Yes. Employees and workers may raise concerns through the Human Resources grievance mechanism and the Whistle Blower/Vigil Mechanism. The relevant policies are available at: https://investors.dbrealty.co.in/pdf/Vigil-Mechanism-or-Whistle-Blower-Policy.pdf	0	0	-	0	0	-
Customers	Yes. Customers may submit their grievances through the Company's designated customer grievance channels. All complaints are reviewed and addressed in accordance with the Company's grievance redressal process.	6839	595	Grievance resolution process is ongoing	5394	1992	-
Value Chain Partners	Yes. Value chain partners may raise concerns through their designated business or procurement point of contact. The Company reviews and addresses such grievances through its established grievance redressal process.	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

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

S. No.	Material issue identified	Risk/ Opportunity	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.	Customer Experience & Satisfaction	Opportunity	Delivering quality projects, timely customer support and transparent communication helps build customer trust, enhances the Company's reputation and strengthens long-term relationships with customers and other stakeholders.	The Company maintains customer engagement through its project, customer relationship and support functions and continuously endeavours to improve service quality and customer experience.	Positive
2.	Corporate Governance, Ethics & Compliance	Risk	Non-compliance with applicable laws, unethical conduct, fraud, corruption or weak governance practices may result in legal, regulatory, financial and reputational consequences.	The Company has established governance mechanisms supported by the Code of Conduct, Whistle Blower Policy, Anti-Bribery commitments, POSH framework and oversight by the Board and its Committees to promote ethical business conduct, transparency and regulatory compliance.	Negative
3.	Employee Development & Capability Building	Opportunity	Continuous learning and skill enhancement improve employee capability, productivity, retention and organizational effectiveness while supporting sustainable business growth.	The Company encourages employee learning through induction programmes, technical, behavioural and safety-related training and strengthening its structured training framework.	Positive
4.	Occupational Health & Safety	Risk	Construction and office operations involve occupational hazards that may result in injuries, health impacts, operational disruptions and regulatory consequences if not effectively managed.	The Company has established occupational health and safety practices including hazard identification, emergency preparedness, use of PPE, periodic medical examinations, safety awareness programmes and workplace safety procedures to minimise occupational risks.	Negative
5.	Materials	Opportunity	Eco-friendly / Green materials have a lower environmental impact than traditional construction materials & are bio-degradable/recyclable.	-	Positive
6.	Waste Management	Opportunity	Effective waste segregation, reuse, recycling and responsible disposal contribute to resource conservation, regulatory compliance and reduced environmental impact.	The Company promotes responsible waste management practices and is implementing a structured system for recording waste generation and disposal to strengthen monitoring and future reporting.	Positive

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S. No.	Material issue identified	Risk/ Opportunity	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)
7.	Energy & Climate Change	Risk	Climate change, evolving environmental regulations, resource constraints and increasing stakeholder expectations may affect project planning, construction activities, operating costs and long-term business resilience.	The Company incorporates energy-efficient and environmentally responsible infrastructure in its projects wherever applicable, complies with Environmental Clearance conditions and continues to evaluate opportunities to improve resource efficiency and strengthen climate-related management practices.	Negative
8.	Responsible Supply Chain & Vendor Management	Risk	Non-compliance by contractors or suppliers with statutory, environmental, labour or ethical requirements may expose the Company to operational, legal and reputational risks.	The Company follows a defined vendor qualification and empanelment process, verifies applicable statutory compliance and incorporates contractual obligations requiring compliance with applicable laws and regulations.	Negative

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.

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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

	Principle 1	The Policy commits the Company to conducting its business with integrity, transparency, accountability and in compliance with applicable laws, while promoting ethical governance and responsible decision making.
	Principle 2	The Policy promotes responsible business practices by encouraging sustainability considerations throughout the lifecycle of the Company's projects and services, with due regard to quality, safety and regulatory compliance.
	Principle 3	The Policy affirms the Company's commitment to providing a safe, inclusive and respectful workplace, promoting employee well-being, equal opportunity, skill development and compliance with applicable labour laws.
	Principle 4	The Policy recognises the interests of stakeholders and encourages transparent engagement, effective communication and timely resolution of stakeholder concerns.
	Principle 5	The Policy upholds respect for human rights and is guided by the principles of equality, dignity, non-discrimination and fair treatment across its operations and business relationships.
	Principle 6	The Policy commits the Company to minimising environmental impacts by promoting responsible resource utilisation, pollution prevention, environmental compliance and continual improvement in environmental performance.
	Principle 7	The Policy provides that the Company shall engage with government authorities, industry bodies and regulatory agencies in a responsible, transparent and ethical manner while complying with all applicable laws and regulations.
	Principle 8	The Policy supports inclusive growth by creating long-term value for society through responsible business practices and community development initiatives undertaken in accordance with applicable legal requirements.
	Principle 9	The Policy emphasises responsible engagement with customers by promoting transparency, quality, fair business practices, timely grievance redressal and protection of customer interests.

b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://investors.dbrealty.co.in/pdf/Policy-of-Busines-Responsibility.pdf								
2. Whether the entity has translated the policy into procedures.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	No	No	No	No	No	No	No	No
	The Company undertakes its operations in compliance with applicable statutory and regulatory requirements. Wherever applicable, project developments are carried out in accordance with the Environment Impact Assessment (EIA) Notification, 2006 and the conditions stipulated under the respective Environment Clearances and other applicable approvals.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	No	No	No	No	No	No	No	No
	As on the reporting date, the Company has not established any formal, time-bound commitments, goals or targets aligned to the NGRBC Principles. The Company continues to integrate responsible business practices into its operations and will evaluate the formulation of measurable commitments and targets as its sustainability framework continues to evolve.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
	As the Company has not established any formal, time-bound commitments, goals or targets during the reporting period, performance against such commitments is not applicable. The Company remains committed to strengthening its sustainability practices and will monitor progress against future commitments as and when they are established.								

Governance, leadership and oversight

7. 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)	At Valor Estate Limited, we recognise that responsible business practices are fundamental to creating long-term value for our stakeholders and contributing to sustainable development. As a responsible real estate developer, we remain committed to conducting our business with integrity, transparency and accountability while ensuring compliance with applicable statutory and regulatory requirements. During FY 2025-26, the Company continued to strengthen its governance framework, internal ESG data management processes and reinforce responsible business practices across its operations. We remained focused on employee health and safety, ethical business conduct, stakeholder engagement and the incorporation of environmentally responsible infrastructure in our projects, wherever applicable. The Company has initiated structured systems for monitoring and recording environmental performance indicators, including waste generation and disposal, and continues to enhance its data collection processes to improve the quality, consistency and completeness of sustainability disclosures in the coming years. We recognise that evolving stakeholder expectations, regulatory developments and climate-related considerations present both challenges and opportunities for the real estate sector. Accordingly, the Company remains committed to continuously strengthening its ESG practices, enhancing operational resilience and integrating responsible business principles into its decision-making processes to create sustainable long-term value for all stakeholders.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Shahid Balwa Vice Chairman & Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. The Company has not constituted a dedicated Board Committee for sustainability related matters. However, sustainability and Business Responsibility related matters are overseen by the Vice Chairman & Managing Director and implemented through the respective functional and departmental heads, who are responsible for integrating these aspects within their respective areas of operation.								

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Audit & Risk Management Committee									Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Audit & Risk Management Committee									Periodically								

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11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No. The Company has not carried out any independent external assessment or evaluation of the working of its policies during the reporting year. However, the policies are periodically reviewed internally by the Audit & Risk Management Committee.								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/ No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

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	3	Business Responsibility and Sustainability, Corporate Governance, Code of Conduct and key regulatory and ethical responsibilities. The programme aimed to reinforce awareness of responsible business practices and governance expectations.	100%
Key Managerial Personnel	3	Code of Conduct, business ethics, regulatory compliance and sustainability awareness to support responsible decision making and governance.	100%
Employees other than BoD and KMPs	5	Awareness sessions on the Code of Conduct, workplace ethics, prevention of sexual harassment, health and safety and responsible work-place practices to promote ethical conduct and employee awareness.	The Company has initiated awareness programmes on key business responsibility and governance related topics during the reporting period. It is in the process of establishing a structured framework for recording and monitoring training participation across stakeholder categories. Accordingly, percentage coverage is not being disclosed for FY 2025-26 and will be reported in future reporting periods once the tracking mechanism is fully operational.
Workers*	-	-	-

**Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.*

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil				
Settlement					
Compounding Fee					
Non-Monetary					
	NGRBC Principle	Name of 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	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Company has adopted a Code of Conduct, which serves as the primary framework for promoting ethical business conduct, integrity and compliance across the organisation.

The Code requires all personnel to conduct business honestly, ethically and in compliance with applicable laws, rules and regulations. It establishes clear expectations regarding integrity, accountability, transparency and professionalism in all business dealings and prohibits bribery, corruption and any form of unethical or improper conduct.

The Code requires employees to avoid situations involving actual or potential conflicts of interest and to ensure that personal interests do not interfere with the interests of the Company. It also requires compliance with insider trading regulations, protection of confidential and proprietary information, responsible use of Company assets and accurate maintenance of books, records and financial information.

The Code promotes fair dealing with customers, suppliers, contractors, business partners, government authorities and other stakeholders and requires compliance with all applicable statutory and regulatory requirements.

The Code further encourages the reporting of any actual or suspected violations of the Code, unethical behaviour, fraud, bribery or corruption through the Company's established reporting mechanisms without fear of retaliation. Appropriate disciplinary action may be initiated in the event of any violation of the Code.

The Code of Conduct is available at:

<https://investors.dbrealty.co.in/pdf/Code-of-Conduct-for-Board-Members-and-Senior-Management-Executives.pdf>

<https://investors.dbrealty.co.in/pdf/Code-of-Conduct-for-Employees.pdf>

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

	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:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
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.

During the reporting period, no fines, penalties or actions were imposed by regulators, law enforcement agencies or judicial institutions on the Company in relation to corruption or conflicts of interest. Accordingly, no corrective actions were required.

8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/service procured) in the following format:

	FY 2025-26*	FY 2024-25
Number of days of accounts payables	-	156.56 Days

*The construction activities during the reporting period were undertaken by third-party ventures, for which the related construction expenses were borne by the respective entities. The other material costs recognised in the Company's financial statements relate to society maintenance activities. Accordingly, the trade payable balance and the cost of materials consumed are not directly comparable for the purpose of calculating accounts payable days as per the prescribed BRSR formula.

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 to whom sales are made	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)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	95.82%	72.18%
	d. Investments (Investments in related parties / Total Investments made)	90.49%	95.84%

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	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Not Applicable	Not Applicable

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If yes, provide details of the same.

Yes. The Company has established processes through its Code of Conduct to identify, disclose and manage actual or potential conflicts of interest involving members of the Board. Directors are required to act in the best interests of the Company and avoid situations where their personal, financial or other interests may conflict, or appear to conflict, with the interests of the Company.

The Code requires Directors to promptly disclose any actual or potential conflict of interest and refrain from participating in discussions or decision making on matters where such conflicts may arise, in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws. Directors are also expected to maintain confidentiality of information obtained during the course of their association with the Company and not use such information for personal gain or to the detriment of the Company's interests.

The Company reviews such disclosures in accordance with its governance framework and applicable statutory requirements to ensure that business decisions are taken objectively, ethically and in the best interests of the Company.

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

ESSENTIAL INDICATORS

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	The Company does not undertake research and development activities.
Capex	-	-	Environmental infrastructure such as Sewage Treatment Plants (STPs), Solar Panels and Organic Waste Converters (OWCs), wherever applicable to project developments, continued to be incorporated in accordance with the conditions stipulated under the respective Environment Clearances and applicable regulatory requirements. However, the Company has not separately tracked or reported the percentage of capital expenditure attributable to such technologies during the reporting period. The Company is in the process of strengthening its data capture and reporting framework and intends to report this information in the upcoming reporting periods, where applicable.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

No. The Company has not established formal procedures or a documented framework for sustainable sourcing during the reporting period. However, procurement of goods and services is undertaken through an established vendor qualification and empanelment process, under which suppliers and contractors are evaluated based on defined criteria such as technical capability, quality standards, commercial suitability and compliance with applicable statutory and regulatory requirements. Relevant statutory registrations and supporting documents are verified as and when required by the Company. While environmental and social sustainability criteria do not presently form part of a formal sustainable sourcing framework, the Company expects its suppliers and contractors to comply with applicable laws and contractual obligations while carrying out work on its behalf. The Company will continue to evaluate opportunities to strengthen its procurement practices in line with evolving sustainability expectations.

b. If yes, what percentage of inputs were sourced sustainably?

Not Applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:
(a) Plastics- Not Applicable

(b) E-waste- Not Applicable

(c) Hazardous waste- Not Applicable

(d) Other waste- Not Applicable

The Company is engaged in the real estate business and does not manufacture or sell products. Accordingly, processes for reclaiming products at the end of their life cycle for reuse, recycling or disposal are not applicable.

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

No. Extended Producer Responsibility (EPR) is not applicable to the Company's business activities. The Company is engaged in the real estate business and is not a producer, importer or brand owner of products covered under the applicable EPR regulations. Accordingly, the requirement relating to a waste collection plan under the EPR framework is not applicable.

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)? 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.
Nil					

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.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	FY 2025-26	FY 2024-25
Nil	Nil	Nil

Note: The 100% reported for FY 2024-25 in the previous year's BRSR pertained specifically to the Company's hospitality operations. As Hospitality Business of the Company was demerged into a separate entity, namely, Advent Hotels International Limited (formerly known as Shiva Realtors Suburban Private Limited) ("the Resulting Company"), pursuant to the Scheme of Amalgamation and Arrangement, the previous year's figure has not been carried forward in the current year's disclosure. Accordingly, Nil has been reported for FY 2024-25 for the present reporting.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable					
E-waste						
Hazardous waste						
Other waste						

Note: The Company is engaged in the real estate business and does not manufacture, sell or introduce products or packaging into the market. Accordingly, the requirement relating to reclamation, reuse, recycling or safe disposal of products and packaging at the end of their life cycle is not applicable.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

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

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	182	182	100%	0	0%	0	0%	0	0%	0	0%
Female	15	15	100%	0	0%	15	100%	0	0%	0	0%
Total	197	197	100%	0	0%	15	7.61%	0	0%	0	0%
Other than permanent employees											
Male	10	10	100%	0	0%	0	0%	0	0%	0	0%
Female	1	1	100%	0	0%	1	100%	0	0%	0	0%
Total	11	11	100%	0	0%	1	9.09%	0	0%	0	0%

Note: In addition to the above benefits, the Company provides various employee welfare measures, including life and medical insurance for eligible employees, gratuity and statutory social security benefits, annual medical check-up reimbursement, learning and development support, leave benefits in accordance with the Company's policies and applicable laws, transfer assistance, flexible working arrangements (where applicable) and equal employment opportunities with reasonable workplace accommodations for persons with disabilities. Further, the Company also undertakes celebrations of all festivals to provide employees with an opportunity to collaborate and deliver value.

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

Category	% of Workers 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%										
Female											
Total											
Other than permanent workers											
Male	0%										
Female											
Total											

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

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	0.02%	0.14%

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	98.08%	0%	Yes	100%	0%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	10.10%	0%	Yes	40%	0%	Yes
Others- Please Specify	-	-	-	-	-	-

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

**The 100% reported for FY 2024-25 in the previous year's BRSR pertained specifically to the Company's hospitality operations. As Hospitality Business of the Company was demerged into a separate entity, namely, Advent Hotels International Limited (formerly known as Shiva Realtors Suburban Private Limited) ("the Resulting Company"), pursuant to the Scheme of Amalgamation and Arrangement, the previous year's figure has not been carried forward in the current year's disclosure. Accordingly, Nil has been reported for FY 2024-25 for the present reporting.

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? If not, whether any steps are being taken by the entity in this regard.

Yes. The Company endeavours to provide an inclusive and accessible workplace for persons with disabilities in accordance with the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disabilities Rules, 2017.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. The Company has incorporated comprehensive provisions relating to equal employment opportunities within its Employee Handbook, aligned with the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disabilities Rules, 2017.

The Employee Handbook provides that:

- Equal employment opportunities are extended to all employees and applicants without discrimination on the basis of race, colour, religion, caste, creed, gender, sex, sexual orientation, disability, medical condition or any other protected characteristic.
- Recruitment, employment, promotion, transfer, compensation, training and other employment related decisions are based on objective criteria such as merit, qualifications and suitability for the role.
- Persons with disabilities are provided with equal opportunity in recruitment and employment in accordance with applicable law.
- Employees with disabilities are provided with reasonable accommodation, accessible workplaces, accessible training programmes and additional support, wherever required, to enable their effective participation in the workplace.
- Eligible employees with disabilities may request additional disability-related leave as a reasonable accommodation, which is evaluated on a case-to-case basis.
- The local HR Head acts as the Liaison Officer for matters relating to recruitment, workplace facilities and amenities for persons with disabilities, and employees may report concerns relating to unlawful discrimination through the prescribed grievance mechanism.
- The Employee Handbook also includes provisions promoting equal opportunity and a safe working environment for transgender persons in accordance with the Transgender Persons (Protection of Rights) Act, 2019 and measures relating to HIV/AIDS awareness, confidentiality, non-discrimination and grievance redressal.

The Equal Employment Opportunities provisions form part of the Company's internal Employee Handbook and are not available in the public domain.

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

	Permanent employees		Permanent workers*	
Gender	Return to Work rate	Retention rate	Return to Work rate	Retention rate
Male	Not Applicable	Not Applicable	Not Applicable	
Female	Nil	Nil		
Total	Nil	Nil		

**Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.*

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.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Not Applicable. The Company does not have workers on its direct payroll.
Other than Permanent workers	Not Applicable. The Company does not engage workers directly. Project workers, wherever engaged, are employed through contractors and subcontractors.
Permanent employees	Yes. The Company has established multiple mechanisms for employees to raise concerns and grievances. Employees may report workplace grievances through their Reporting Manager or the Human Resources Department. The Company also has a Vigil Mechanism/Whistle Blower Policy, which enables employees to report actual or suspected instances of unethical behaviour, fraud, corruption, financial irregularities, misuse of Company assets, conflicts of interest, violations of the Code of Conduct or applicable laws and any other improper practices without fear of retaliation. In addition, the Company has mechanisms for addressing concerns relating to sexual harassment under its POSH framework and grievances relating to discrimination or accessibility under the Equal Employment Opportunities provisions of the Employee Handbook. All grievances are reviewed through the appropriate channels and addressed in accordance with the Company's established policies and procedures.

Other than Permanent employees	Yes. Employees engaged on fixed-term or other employment arrangements have access to the same grievance redressal mechanisms as permanent employees. They may raise workplace concerns through their Reporting Manager or the Human Resources Department and may also report unethical conduct or policy violations under the Vigil Mechanism/Whistle Blower Policy. Concerns relating to workplace conduct, discrimination and sexual harassment are addressed through the respective mechanisms established by the Company in accordance with its policies and applicable laws.
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8. 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 I (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	Not Applicable					
-Male						
-Female						
Total Permanent workers*						
-Male						
-Female						

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

9. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On skills up gradation		Total (D)	On Health and Safety measures		On skills up gradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	182	182	100%	182	100%	925	715	77.38%	595	64.39%
Female	15	15	100%	15	100%	166	142	85.54%	117	70.48%
Total	197	197	100%	197	100%	1091	857	78.55%	712	65.26%
Workers*										
Male	0	0	0%	0	0%	170	153	90%	159	93.53%
Female	0	0	0%	0	0%	10	9	90%	9	90.00%
Total	0	0	0%	0	0%	180	162	90%	168	93.33%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

11. 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 (C)	No. (D)	% (D/C)
Employees						
Male	192	192	100%	925	899	97.19%
Female	16	16	100%	166	156	93.97%
Total	208	208	100%	1091	1055	96.70%
Workers*						
Male	0	0	0%	170	0	0%
Female	0	0	0%	10	0	0%
Total	0	0	0%	180	0	0%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

12. Health and safety management system:

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

Yes. The Company has established workplace health and safety practices through its Employee Handbook and internal policies to promote a safe, healthy and secure working environment for all employees. The Handbook outlines the responsibilities of employees in maintaining workplace safety and encourages adherence to all applicable health and safety requirements while performing their duties.

The Company's occupational health and safety framework includes measures relating to workplace safety, emergency preparedness, fire safety, employee well-being, medical support and reporting of unsafe conditions. Employees are expected to promptly report accidents, unsafe conditions and incidents that may pose a risk to health and safety so that appropriate corrective actions can be taken.

To support employee well-being, the Company provides group medical, life and accident insurance benefits for eligible employees, annual medical check-up reimbursement as per the prescribed policy and statutory employee welfare benefits. The Employee Handbook also includes provisions relating to equal employment opportunities, reasonable workplace accommodations and accessibility for persons with disabilities.

The occupational health and safety measures apply to all employees of the Company across its offices. Construction and project execution activities are undertaken through contractors and project entities, which are responsible for implementing occupational health and safety measures at project sites in accordance with applicable statutory requirements and contractual obligations.

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

The Company follows a preventive approach towards identifying, assessing and managing workplace health and safety risks.

Routine workplace inspections and monitoring are undertaken to identify potential hazards within office premises and to ensure that a safe working environment is maintained. Employees are encouraged to remain vigilant while carrying out their responsibilities and to immediately report unsafe conditions, unsafe acts, accidents, near misses or any situation that may pose a risk to health and safety.

The Company has established reporting channels through the Reporting Manager and Human Resources Department to facilitate timely reporting and resolution of workplace health and safety concerns. Appropriate corrective and preventive actions are undertaken, wherever required, to mitigate identified risks.

The Employee Handbook also emphasizes compliance with workplace safety practices, emergency response procedures, fire safety requirements and responsible employee conduct to minimize workplace risks. In addition, accessibility requirements and reasonable workplace accommodations are considered to ensure a safe working environment for employees with disabilities.

For project related activities carried out through contractors and project entities, identification of work-related hazards, risk assessments and implementation of necessary control measures are managed by the respective contractors and project management teams in accordance with applicable legal requirements and project specific safety procedures.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. The Company has established mechanisms through which employees may report workplace hazards, unsafe conditions, accidents, incidents or any health and safety concerns to their Reporting Manager or the Human Resources Department.

Employees are encouraged to immediately communicate with any condition that could endanger their own safety or that of others so that appropriate corrective measures can be implemented. The Company promotes a culture where employees actively participate in maintaining a safe workplace by complying with safety requirements and exercising due care while performing their responsibilities.

Where employees believe that a particular activity presents a potential risk to health or safety, they are encouraged to report the concern through the designated reporting channels for assessment and appropriate action. The Company also maintains grievance redressal and whistle blower mechanisms through which employees may raise concerns relating to workplace practices without fear of retaliation.

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

Yes. The Company recognizes the importance of employee health and overall well-being and provides various welfare measures through its Employee Handbook.

Eligible employees are covered under group medical insurance, group life insurance and group personal accident insurance in accordance with the Company's policies. The Company also provides reimbursement of annual medical check-up expenses, subject to the prescribed limits and conditions under the Employee Handbook.

In addition, employees are entitled to statutory welfare benefits, leave benefits and other employee assistance measures in accordance with applicable laws and the Company's policies. The Employee Handbook also provides learning and development support, transfer assistance, reasonable workplace accommodations for employees with disabilities and various initiatives aimed at promoting employee well-being.

13. 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*	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	0	0
	Workers*	Not Applicable	Not Applicable
No. of fatalities	Employees	0	0
	Workers*	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers*	Not Applicable	Not Applicable

**Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.*

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

The Company is committed to providing a safe, healthy and inclusive working environment for all its employees through the implementation of workplace health and safety practices, employee welfare measures and compliance with applicable statutory requirements.

The Company has implemented several measures to promote workplace health and safety, including:

- Establishing workplace health and safety requirements through the Employee Handbook and internal practices.
- Promoting a culture where employees are expected to comply with safety requirements and immediately report unsafe conditions, accidents, incidents and potential workplace hazards.
- Maintaining emergency preparedness measures, including emergency response procedures and fire safety arrangements at office locations.
- Facilitating timely reporting, investigation and corrective action for workplace incidents and health and safety concerns through designated reporting channels.
- Providing group medical insurance, group life insurance and group personal accident insurance for eligible employees.
- Providing reimbursement for annual medical check-ups in accordance with the Company's Employee Handbook.
- Providing statutory employee welfare benefits and leave benefits in accordance with applicable laws.
- Promoting employee well-being through learning and development initiatives and employee support measures provided under the Employee Handbook.
- Providing equal employment opportunities, reasonable workplace accommodations and accessibility measures for employees with disabilities in accordance with applicable legal requirements.
- Maintaining grievance redressal and whistle blower mechanisms that enable employees to raise workplace concerns without fear of retaliation.

For project related activities executed through contractors and project entities, occupational health and safety measures are implemented by the respective contractors in accordance with applicable statutory requirements, contractual obligations and project specific safety procedures.

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

	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	-

16. Assessments for the year:

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

17. 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.

During the reporting period, the Company did not identify any significant risks or concerns relating to health and safety practices or working conditions based on the assessments carried out. Accordingly, no corrective actions were required.

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. The Company extends Group Insurance benefits to eligible employees in accordance with its employee benefit framework. In addition, employees are entitled to applicable statutory benefits under the Employees' State Insurance (ESI) Scheme and the Employees' Provident Fund (EPF) Scheme, including the insurance and pension-related benefits available under the respective statutory provisions, wherever applicable. The Employee Handbook also provides for statutory employee welfare benefits in accordance with applicable laws and the Company's policies.

(B) Workers (Y/N) - Not Applicable. Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

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

The Company has established a structured vendor qualification and empanelment process for the selection and engagement of suppliers, contractors and other value chain partners. As part of this process, prospective vendors are evaluated based on defined eligibility criteria, including their technical capability, quality standards, commercial suitability and compliance with applicable statutory and regulatory requirements. Relevant statutory registrations and supporting documents are verified during the vendor onboarding process.

The Company expects all value chain partners to comply with applicable labour laws and other statutory requirements, including payment of wages and deduction and deposit of statutory dues, wherever applicable. These requirements are incorporated into the contractual terms and conditions governing the engagement of contractors and other value chain partners. During the course of execution of projects, any instances of non-compliance identified by the Company are communicated to the concerned value chain partner for appropriate corrective action and timely resolution, wherever required.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	Nil			
Workers				

5. 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)

No. The Company does not currently have a formal transition assistance programme to facilitate continued employability or career transition upon retirement or termination of employment. However, employees separating from the Company are provided with applicable statutory benefits and final settlement of dues in accordance with the Company's Employee Handbook, internal policies and applicable laws.

6. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety practices	During FY 2025-26, the Company did not undertake formal assessments of its value chain partners with respect to health and safety practices or working conditions based on the value of business conducted with such partners. Accordingly, no percentage is reported under this disclosure. However, suppliers and contractors are engaged through an established vendor qualification and empanelment process, under which compliance with applicable statutory and regulatory requirements and other eligibility criteria is verified during vendor onboarding.
Working Conditions	

7. 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.

As the Company did not undertake formal assessments of the health and safety practices and working conditions of its value chain partners during FY 2025-26, no significant risks or concerns were identified requiring corrective action. The Company engages suppliers and contractors through an established vendor qualification and empanelment process and expects all value chain partners to comply with applicable statutory and contractual requirements while carrying out work on its behalf.

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

ESSENTIAL INDICATORS

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

The Company identifies its key stakeholders based on the nature of its business activities, their influence on the Company's operations and the extent to which they are impacted by the Company's business decisions. Stakeholders are identified considering factors such as regulatory requirements, business relationships, operational dependencies and the significance of their engagement with the Company.

As the Company is engaged in the real estate business, its key stakeholders include shareholders and investors, employees, customers, contractors and suppliers, government and regulatory authorities, lenders and financial institutions, local communities associated with its projects and other business partners. The Company engages with these stakeholders through structured and ongoing communication channels to understand their expectations, address concerns and incorporate relevant feedback into its business operations and decision making, wherever appropriate.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	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	E-mails, letters, meetings and statutory submissions	Quarterly and as required	Obtaining statutory approvals, ensuring regulatory compliance, responding to regulatory requirements and facilitating project related approvals.
Shareholders	No	Annual General Meeting (AGM), Extraordinary General Meeting (EGM), Annual Report, stock exchange disclosures, investor presentations, e-mails and the Company's website	Quarterly, annually and as required	Communicating financial and operational performance, corporate governance matters, statutory disclosures, seeking shareholder approvals and addressing shareholder queries and grievances.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and Analysts	No	e-mails, investor presentations and stock exchange disclosures	Quarterly and as required	Discussing financial performance, business strategy, project developments, governance practices and addressing investor queries.
Customers	No	E-mails, telephone, sales offices, project brochures, digital platforms, meetings and customer support channels	Continuous and project specific	Providing information on projects, addressing customer queries and feedback, facilitating sales and maintaining customer relationships throughout the project lifecycle.
Contractors and Suppliers	Yes	E-mails, meetings, and contractual discussions	Project specific and as required	Procurement of goods and services, execution of contractual obligations, project coordination, quality, timelines, statutory compliance and operational requirements.
Employees	No	E-mails, internal communications, employee meetings, circulars, training sessions and the Employee Handbook	Continuous	Communicating Company policies and procedures, employee well-being initiatives, performance management, learning and development, workplace health and safety, compliance matters and employee engagement.
Lenders and Financial Institutions	No	Meetings, e-mails, financial reports and statutory disclosures	Quarterly and as required	Discussing financial performance, financing arrangements, compliance with lending requirements and project financing matters.
Local Communities	No	Meetings, project level interactions and grievance redressal channels, wherever applicable	As required	Understanding community concerns relating to project activities, maintaining transparent communication and addressing project related issues, wherever applicable.

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company has constituted various Board Committees to oversee matters relating to stakeholder relationships, risk management, corporate governance and corporate social responsibility. These Committees assist the Board in reviewing matters within their respective scope and facilitate effective oversight of issues relevant to the Company's business.

The Board Committees constituted by the Company include:

- Stakeholders' Relationship Committee
- Risk Management Committee
- Corporate Social Responsibility Committee
- Audit Committee
- Nomination and Remuneration Committee

Stakeholder concerns and matters relating to the respective Committee's scope are placed before the appropriate Committee and, wherever applicable, before the Board for review and guidance.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Not Applicable.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

The Company's project portfolio includes Slum Rehabilitation Projects and Project Affected Persons (PAP) Housing projects. As part of these projects, rehabilitation of eligible occupants and project affected persons is undertaken in accordance with the applicable statutory requirements, approvals and rehabilitation framework prescribed by the concerned government and regulatory authorities.

Examples include:

- The Hill Park project, which is proposed for Project Affected Persons (PAP) Housing and will be handed over to the Government Authorities upon completion.
- Jeejamata Nagar, a Slum Rehabilitation Project, under which approximately 4,000 hutment dwellers have been rehabilitated.
- Riverwalk, a Slum Rehabilitation Project, under which rehabilitation of the remaining eligible hutment dwellers will be undertaken in accordance with the applicable regulatory requirements before project execution.

PRINCIPLE 5: Businesses should respect and promote human rights

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:

Category	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	197	197	100%	1068	1068	100%
Other than permanent	11	11	100%	23	23	100%
Total Employees	208	208	100%	1091	1091	100%
Workers*						
Permanent	0	0	0%	42	42	100%
Other than permanent	0	0	0%	138	138	100%
Total Workers	0	0	0%	180	180	100%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

2. Details of minimum wages paid to employees and workers, in the following format:

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	182	0	0%	182	100%	909	75	8.25%	834	91.75%
Female	15	0	0%	15	100%	159	17	10.69%	142	89.30%
Other than permanent										
Male	10	0	0%	10	100%	16	8	50.00%	8	50.00%
Female	1	0	0%	1	100%	7	4	57.14%	3	42.85%
Workers*										
Permanent										
Male	0	0	0%	0	0%	40	40	100%	0	0%
Female	0	0	0%	0	0%	2	2	100%	0	0%
Other than permanent										
Male	0	0	0%	0	0%	130	130	100%	0	0%
Female	0	0	0%	0	0%	8	8	100%	0	0%

*Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	3	Rs. 2,25,00,000	0	0
Key Managerial Personnel**	5	Rs. 1,20,00,000	0	0
Employees other than BoD and KMP	192	Rs. 8,98,840	16	Rs. 15,74,531
Workers***	-	-	-	-

*The Independent Directors of the Company are entitled to sitting fees and sitting fees have not been considered as remuneration.

**KMP Median remuneration includes the perquisites on account of exercise of Options granted under ESOP Scheme 2022 during the financial year.

***Workers engaged in project execution are employed through contractors and subcontractors. The workers are not on the direct payroll of the Company.

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

	FY 2025-26	FY 2024-25
Gross wages paid to female as % of total wages	10.45%	12.97%

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/No)

Yes. The Company's Human Resources Department serves as the primary focal point for matters relating to employee welfare, workplace conduct and human rights related concerns. The Human Resources Department is responsible for receiving, reviewing and facilitating the resolution of concerns raised by employees in accordance with the Company's policies and applicable laws. Matters relating to prevention of sexual harassment are addressed by the Internal Committee constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, while concerns reported under the Whistle Blower Policy are addressed through the mechanism prescribed under the policy.

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

The Company has established internal mechanisms to enable employees to raise concerns relating to workplace conduct, discrimination, harassment, unethical behaviour and other matters that may have an impact on human rights.

Employees may report grievances through the Human Resources Department, which is responsible for reviewing the concerns and facilitating their resolution in accordance with the Company's policies and applicable legal requirements.

The Company has also constituted an Internal Committee to receive, investigate and redress complaints relating to sexual harassment in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Further, the Company has implemented a Whistle Blower Policy (Vigil Mechanism) through which directors and employees may report actual or suspected instances of unethical behaviour, fraud, violations of the Company's Code of Conduct or other improper practices. The policy provides for confidential reporting and safeguards whistle blowers against retaliation or victimisation for reporting concerns in good faith.

These mechanisms are intended to promote a respectful, ethical and inclusive workplace and provide employees with appropriate channels for raising concerns and seeking timely resolution.

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

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

	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.

The Company has established mechanisms to ensure that employees can report concerns relating to discrimination, harassment and other inappropriate conduct in a fair, confidential and secure manner.

Complaints relating to sexual harassment are addressed through the Internal Committee constituted in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Committee is responsible for receiving, investigating and redressing complaints while maintaining confidentiality throughout the inquiry process and ensuring that the complainant is treated fairly in accordance with the applicable legal provisions.

In addition, the Company's Whistle Blower Policy (Vigil Mechanism) enables directors and employees to report actual or suspected unethical behaviour, fraud, violations of the Company's Code of Conduct or other improper practices in good faith. The policy provides for confidential reporting and includes safeguards to protect whistle blowers from retaliation, victimisation or any adverse action for raising genuine concerns.

Further, the Company's Code of Conduct requires all directors and employees to maintain high standards of integrity, ethical behaviour, mutual respect and compliance with applicable laws and Company policies, thereby fostering a workplace that promotes dignity, fairness and respect for all individuals.

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

No. Human rights requirements are not expressly incorporated as a separate clause in the Company's business agreements and contracts. However, the Company expects its employees to adhere to the principles set out in its Code of Conduct, Employee Handbook and other applicable internal policies, which promote ethical conduct, non-discrimination, equal opportunity, respect for individuals and compliance with applicable laws.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

None of the risks or concerns were identified during the assessment.

LEADERSHIP INDICATORS

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

During the reporting period, the Company did not receive any complaints relating to human rights violations. Accordingly, no business processes were required to be modified or introduced as a result of addressing human rights grievances or complaints.

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

The Company did not undertake a formal human rights due diligence exercise during the reporting period. Accordingly, this disclosure is Not Applicable.

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. The Company's office premises are accessible to differently abled visitors. The Company is committed to providing an inclusive and accessible workplace in accordance with the applicable provisions of the Rights of Persons with Disabilities Act, 2016. The Employee Handbook also promotes equal employment opportunity and provides for reasonable accommodation and accessibility to support an inclusive work environment.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable. During FY 2025-26, the Company did not conduct formal assessments of value chain partners against the human rights parameters referred to in Question 4 above. Accordingly, no significant risks or concerns were identified that required corrective actions during the reporting period.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment
ESSENTIAL INDICATORS
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	-	8830.45GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	8830.45GJ
From non-renewable sources		
Electricity consumption-[in Giga Joules] (D)	1555.62	50674.77
Fuel Consumption-[in Giga Joules] (E)	832.70	49009.66
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources [in Giga Joules] (D+E+F)	2388.32	99684.43
Total energy consumed [in Giga Joules] (A+B+C+D+E+F)	2388.32	108514.88
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000001523	0.00000096
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000003098	-
Energy intensity in terms of physical Output	0.072010357	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. During the reporting period, no independent assessment, evaluation or assurance in relation to this disclosure was carried out by an external agency.

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? (Y/N) 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.

No. None of the Company's sites or facilities covered under the reporting boundary are identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, the disclosure relating to achievement of PAT targets and remedial actions is 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	-	-
(ii) Groundwater	-	160394.91
(iii) Third party water (KL)	12942	128107.80
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (I + II + III + IV + V)	12942	288502.71
Total volume of water consumption (in kilolitres)	12942	288502.71
Water intensity per rupee of turnover (Total Water Consumption / Revenue from operations) –	0.000000825	0.000025
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000016790	-
Water intensity in terms of physical output	0.390214899	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. During the reporting period, no independent assessment, evaluation or assurance in relation to this disclosure was carried out by an external agency.

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	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	108217 KL
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	108217

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

The waste water/sewage generated from the Company's operations is discharged into the municipal sewerage network for treatment by the respective local authority. Accordingly, no direct discharge is made into surface water bodies, groundwater, seawater or other external water destinations.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes. The Company's completed and upcoming residential and commercial projects are designed to incorporate water conservation measures, including Sewage Treatment Plants (STPs) and Rainwater Harvesting (RWH) systems, wherever required under the applicable regulatory approvals. These systems facilitate the treatment and reuse of wastewater for non-potable purposes such as toilet flushing, gardening and landscape irrigation, thereby reducing freshwater consumption. The treated wastewater and harvested rainwater are reused within the project premises, wherever applicable, in accordance with the approved environmental requirements.

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	ug/m3	-	24
Sox	ug/m3	-	15.6
Particulate matter (PM)- includes PM10 PM2.5	ug/m3	-	62.8
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others		-	-

Note: During FY 2025-26, no active construction activities were undertaken at the Company's project sites. Accordingly, air emissions associated with construction operations were not generated and therefore have not been reported.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. During the reporting period, no independent assessment, evaluation or assurance in relation to this disclosure was carried out by an external agency.

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 CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	57.76	1552
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	314.15	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000000023	0.000000137
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 / Revenue from operations adjusted for PPP)		0.000000482	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.011213477	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. During the reporting period, no independent assessment, evaluation or assurance in relation to this disclosure was carried out by an external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes. The Company incorporates environmental infrastructure in its development and redevelopment projects in accordance with the requirements of the respective Environment Clearance conditions and the provisions of the Environmental Impact Assessment (EIA) Notification, 2006, wherever applicable. While the primary objective of these measures is to ensure compliance with the applicable environmental regulations, certain infrastructure elements also contribute towards improving resource efficiency and supporting the reduction of greenhouse gas emissions.

For the DB Ozone project undertaken by Neelkamal Realtors Suburban Private Limited, various environmental infrastructure has been installed as part of the Environment Clearance requirements. These include Solar Panels, Sewage Treatment Plant (STP), Fire Fighting Equipment and Basement Ventilation Systems. The installation of solar panels facilitates the use of renewable energy within the project, thereby reducing dependence on conventional grid electricity.

Similarly, the X BKC redevelopment project undertaken by MIG (Bandra) Realtors and Builders Private Limited has incorporated environmental infrastructure in accordance with the approved Environment Clearance. The project includes Solar Panels, Sewage Treatment Plant (STP), Organic Waste Converter (OWC), Fire Fighting Equipment, DG Sets and Basement Ventilation Systems. The use of solar panels supports the adoption of renewable energy, while the Organic Waste Converter facilitates scientific management of biodegradable waste generated within the premises.

For the Company's proposed redevelopment projects, including Hill Park (PAP Housing), Johny Castle, Bacchuwadi, Arab Jamal Tabela, Madanpura, Om Metals, Jeejamata Nagar and Riverwalk, the respective project documents state that all environmental infrastructure required under the EIA Notification, 2006 and the applicable Environment Clearance conditions shall be provided during the course of project development and completion, wherever applicable.

The Company remains committed to incorporating the environmental infrastructure prescribed under applicable statutory approvals across its eligible projects. Such measures, including the installation of renewable energy systems where approved and the implementation of environmental infrastructure required under the Environment Clearance conditions, support the Company's efforts towards responsible environmental management and efficient utilisation of natural resources.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated		
Plastic waste (A) (MT)	-	20
E-waste (B) (MT)	-	0.75
Bio-medical waste (C) (MT)	-	0
Construction and demolition waste (D)	-	40.00
Battery waste (E) (Nos)	-	1.43
Radioactive waste (F)	-	0.00
Other Hazardous waste. Please specify, if any. (G)	-	0.00
Other Non-hazardous waste generated (H) :	-	1. Food wet waste - 110 2. Composting landscaping (Vermiculture/ Bacteriological composting) waste –36 3. Farm division wet waste – 334 4. Landscaping waste to farm diversion – 332 5. Glass – 81 6. Metal cans – 8 7. Papers – 39 8. Cooking oil - 3.99 Litres
Total (A+B + C + D + E + F + G + H) (MT)	-	1006.17 Metric Tonnes 3.99 Litres

VALOR ESTATE LIMITED (Formerly known as D B Realty Limited)

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Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	0.0000000888
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	1. Food wet waste - 110 2. Composting landscaping (Vermiculture/ Bacteriological composting) waste –36 3. Farm division wet waste – 334 4. Landscaping waste to farm diversion – 332 5. Glass – 81 6. Metal cans – 8 7. Papers – 39
(ii) Re-used	-	3.99 Litres
(iii) Other recovery operations	-	0
Total		940 Metric Tonnes 3.99 Litres
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	0
(ii) Landfilling	-	40
(iii) Other disposal operations	-	0
Total	-	40

Note: During FY 2025-26, the Company did not have any active construction projects under execution. Accordingly, significant waste was not generated during the reporting period. The Company has initiated measures to strengthen its waste management reporting processes and is in the process of implementing a structured system for recording waste generation, segregation, recycling and disposal across its operations. This initiative is intended to improve the accuracy, consistency and completeness of waste-related data and facilitate comprehensive reporting in the upcoming financial years.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. During the reporting period, no independent assessment, evaluation or assurance in relation to this disclosure was carried out by an external agency.

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 adopts waste management practices in accordance with the applicable statutory requirements and the environmental conditions stipulated under the respective Environment Clearance approvals for its projects, wherever applicable.

For projects under development, construction and demolition waste generated during project execution is segregated at the site to facilitate its reuse, wherever feasible. Reusable construction material is utilised for activities such as backfilling, levelling and other construction related purposes, while the remaining construction and demolition waste that cannot be reused is disposed of through authorised agencies or recyclers in accordance with the applicable regulatory requirements.

Several of the Company's projects are designed to incorporate environmental infrastructure prescribed under the Environment Clearance conditions. For instance, the X BKC redevelopment project includes an Organic Waste Converter (OWC) for scientific management of biodegradable waste generated within the premises. The DB Ozone and X BKC projects also include Sewage Treatment Plants (STPs) to facilitate treatment and reuse of wastewater in accordance with the applicable environmental approvals.

For the Company's proposed redevelopment projects, including Hill Park, Johny Castle, DB Park, DB Central, DB Splendor, Om Metals, the Prestige Place and Riverwalk, the respective project documentation provides that all environmental infrastructure required under the Environmental Impact Assessment (EIA) Notification, 2006 and the applicable Environment Clearance conditions will be incorporated during the course of project development and completion, wherever applicable.

With respect to hazardous and toxic chemicals, the Company does not undertake manufacturing activities. Accordingly, the use of hazardous and toxic chemicals in its operations is limited. Wherever such materials are required during project development or maintenance activities, they are handled and managed in accordance with the applicable statutory requirements and the relevant Environment Clearance conditions.

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:

No, the Company does not have operations/offices in all around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)

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
Jeejamata Nagar, Worli – Integrated Slum Rehabilitation Redevelopment Project	EIA Notification, 2006 (Schedule 8(b), Category B1)	24.09.2025	Yes – M/s SAGE (Sustainable Approach for Green Environment) LLP	Yes	PARIVESH Portal

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	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
Nil				

Note: Yes. The Company complies with the applicable environmental laws, regulations and guidelines relevant to its operations. During the reporting period, no instances of material non-compliance with applicable environmental laws and regulations requiring disclosure under this section were reported.

LEADERSHIP INDICATORS
1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area –

(ii) Nature of operations –

(iii) Water withdrawal, consumption and discharge in the following format:

None of the sites/offices of the Company fall in/around water stress areas.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
-With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Transport Facility given to Management Personnels/Employees)	<i>Metric tonnes of CO2 equivalent</i>	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Company is committed to implementing the mitigation and environmental management measures specified under the Environmental Clearance and the Environmental Management Plan (EMP). These include compliance with the applicable environmental conditions during the planning, construction and operational phases of the project, management of construction related impacts, dust and noise control measures, waste management, water conservation measures and development of green landscaping, wherever applicable. The Company will continue to comply with the conditions stipulated by the relevant regulatory authorities to minimise potential impacts on the surrounding environment and biodiversity.

4. 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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Nil			

Note: During FY 2025-26, the Company did not have active construction projects under execution and therefore no new resource efficiency initiatives or innovative technologies were implemented during the reporting period. However, the Company continues to incorporate resource-efficient and environmentally responsible infrastructure in its completed and upcoming projects, wherever applicable and in accordance with the respective Environmental Clearance conditions. These include installation of Sewage Treatment Plants (STPs) for treatment and reuse of wastewater, Rainwater Harvesting (RWH) systems, solar panels, Organic Waste Converters (OWCs), energy-efficient building services, basement ventilation systems and fire protection infrastructure, as applicable to the respective projects. These initiatives are intended to promote efficient utilisation of natural resources, reduce freshwater consumption, facilitate responsible waste management and enhance the overall environmental performance of the Company's developments. The Company will continue to integrate such measures in future projects in line with applicable regulatory requirements and project-specific approvals.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

No. The Company does not have a formal documentation for the Business Continuity and Disaster Management Plan. However, the Employee Handbook provides for emergency preparedness measures as part of the Company's occupational health and safety practices. These include emergency response preparedness, fire safety measures, first-aid facilities, hazard identification and risk assessment (HIRA), use of personal protective equipment (PPE) and periodic health and safety training to enhance employee awareness and preparedness for workplace emergencies.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

During the reporting period, the Company has not identified any significant adverse environmental impacts arising from its value chain that require disclosure under this section. The Company engages suppliers, contractors and other business partners through an established vendor qualification and empanelment process, under which vendors are evaluated based on technical capability, quality standards, commercial suitability and compliance with applicable statutory and regulatory requirements.

The Company expects all value chain partners to comply with applicable environmental laws, regulations and contractual requirements while carrying out activities associated with its projects. Wherever applicable, contractors are expected to execute their activities in accordance with the applicable statutory approvals and regulatory requirements governing the respective projects. The Company also expects its value chain partners to address any identified non-compliances in accordance with contractual obligations and applicable laws.

The Company will continue to strengthen its engagement with value chain partners on environmental aspects and evaluate opportunities to further integrate environmental considerations into its procurement and contractor management processes.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Nil. During FY 2025-26, the Company did not undertake a formal assessment of its value chain partners for environmental impacts based on the value of business conducted with such partners. The Company is evaluating the development of appropriate processes for assessment and monitoring of environmental aspects across its value chain in the coming years.

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

ESSENTIAL INDICATORS

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

Nil. During FY 2025-26, the Company did not hold any memberships or affiliations with trade and industry chambers or associations requiring disclosure under this section.

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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	The Council of EU Chambers of Commerce in India	International
2.	Naredco West Foundation	State
3.	Maharashtra Chamber of Housing industry	State

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
Nil		

LEADERSHIP INDICATORS

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

S. 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
Nil					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development
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 (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

During FY 2025-26, the Company did not undertake any Social Impact Assessment (SIA) under applicable laws requiring disclosure under this section.

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

S. 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 INR)
1.	Jeejamata Nagar (Slum Rehabilitation Project)	Maharashtra	Mumbai	Approximately 4,400 hutment dwellers have been shifted to temporary accommodation/ on rent. Hutment dwellers yet to be rehabilitated in permanent accommodations.	100%	Rs. 65,684.50 Lakhs
2.	Riverwalk (Slum Rehabilitation Project)	Maharashtra	Mumbai	Approximately 2,000 hutment dwellers yet to be rehabilitated (ongoing)	0	Nil

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

The Company has established mechanisms to enable communities and other stakeholders to raise concerns or grievances relating to its operations and projects. Community members may communicate their concerns through the "Contact Us" section available on the Company's website (<https://www.dbrealty.co.in>) or by approaching the respective project/site representatives, wherever applicable. Grievances received are reviewed by the concerned departments and appropriate action is taken to address them in a timely manner in accordance with the nature of the grievance and the Company's internal processes.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	1.71%	64.06%
Directly from within India	100%	85%

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:

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

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
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Nil			

The requirement to spend the specified percentage of average net profit on CSR activities, as prescribed under Section 135 of the Companies Act, 2013, is not applicable to the Company during the year.

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

No. The Company does not have a formal preferential procurement policy that provides preference to suppliers comprising marginalized or vulnerable groups. Procurement decisions are primarily based on business requirements, quality, technical capability, statutory compliance, commercial considerations and the ability of suppliers to meet the Company's project requirements.

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

Not Applicable. As the Company does not have a preferential procurement policy for suppliers belonging to marginalized or vulnerable groups, no specific category of such suppliers has been identified for procurement.

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

Not Applicable. Since the Company does not have a preferential procurement policy for suppliers comprising marginalized or vulnerable groups, procurement from such suppliers is not separately tracked or reported.

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Nil			

The requirement to spend the specified percentage of average net profit on CSR activities, as prescribed under Section 135 of the Companies Act, 2013, is not applicable to the Company during the year.

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner
ESSENTIAL INDICATORS
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has established mechanisms to receive, record and respond to customer complaints, queries and feedback across its real estate operations. Customers may communicate with the Company through various channels, including the contact details provided on the Company's website, email, telephone and interactions with the respective sales, customer relationship and project teams. All complaints and feedback received are reviewed by the departments concerned and addressed in a timely manner based on their nature and severity. The Company endeavours to ensure fair, transparent and prompt resolution of customer grievances while maintaining effective communication with customers throughout the resolution process. Feedback received from customers is also considered for improving service quality, project execution and overall customer experience.

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

	As a Percentage of total Turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

Note: Not Applicable. The Company is engaged in the business of real estate development and does not manufacture or sell products carrying environmental or social labels, safe and responsible usage instructions or recycling and safe disposal information. Accordingly, no turnover is attributable to products or services carrying such information during FY 2025-26.

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	0	-
Forced recalls	0	-

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

No. During FY 2025-26, the Company did not have a formal standalone framework or policy specifically addressing cyber security and risks related to data privacy. However, the Company has implemented appropriate information security controls to safeguard its information technology infrastructure, including the deployment of firewall and antivirus solutions to protect its systems from cyber threats and unauthorized access. The Company also undertakes appropriate measures to protect the confidentiality, integrity and availability of information through its internal information technology controls and business processes. The Company will continue to evaluate and strengthen its cyber security and data privacy governance framework in line with evolving business and regulatory requirements.

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.

During FY 2025-26, no corrective actions were required in relation to advertising and marketing communications, delivery of services, cyber security and data privacy of customers, recurrence of product recalls or any penalty/action taken by regulatory authorities concerning the safety of the Company's services.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches- 0
- b. Percentage of data breaches involving personally identifiable information of customers- 0
- c. Impact, if any, of the data breaches- Not Applicable.

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The Company provides information relating to its real estate projects and services through its official website, which serves as the primary platform for communicating with customers, investors and other stakeholders. Information relating to ongoing and completed projects, corporate announcements, investor information and other relevant disclosures is made available on the Company's website. In addition, information relating to projects registered under the Real Estate (Regulation and Development) Act, 2016 (RERA) is made available on the respective RERA portal, as applicable.

Website: <https://www.dbrealty.co.in>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

As part of the project handover process, the Company provides customers, housing societies or associations, as applicable, with relevant documents pertaining to the infrastructure and building systems. These include commissioning certificates, warranty certificates, work completion reports, operation and maintenance manuals, consent to operate (where applicable), as-built drawings and other relevant technical documentation. The Company also provides appropriate demonstrations and guidance on the operation and maintenance of common infrastructure and utilities to facilitate their safe, responsible and efficient use after possession. These measures assist customers and resident associations in the proper operation, maintenance and upkeep of the assets handed over by the Company.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company has established mechanisms to keep customers, occupants and resident associations informed of any planned or unforeseen disruption or restoration of essential services, wherever applicable. Information relating to interruption or resumption of services such as water supply, electricity or other common utilities is communicated through notices displayed at the project premises, communication by the concerned project or facility management team and other appropriate channels, wherever applicable, to ensure timely dissemination of information to affected occupants.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Not Applicable. As the Company operates in the real estate sector, there are no product labelling requirements applicable to its projects. The Company complies with the disclosure requirements prescribed under the Real Estate (Regulation and Development) Act, 2016 (RERA), and all mandatory project-related information is made available on the respective RERA portals and through the Company's website, as applicable.

During FY 2025-26, the Company did not undertake any formal consumer satisfaction survey relating to its projects, significant locations of operation or the entity as a whole.