

10th July 2026

The National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, G Block Bandra Kurla Complex Bandra(E) Mumbai – 400 051 Code: EIIHAHOTELS	BSE Limited Corporate Relationship Dept. 1 st Floor, New Trading Ring Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai – 400 001 Code: 523127
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Sub: Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2025-26

Dear Sir / Madam,

Pursuant to the Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), please find enclosed herewith a copy of the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2025-26 which forms part of the Integrated Annual Report for the Financial Year 2025-26.

The above may be taken on record.

Thanking you,

Yours faithfully,

For **EIH Associated Hotels Limited**

Tejasvi Dixit
Company Secretary

CIN: L92490TN1983PLC009903

Corporate Office: 7, Sham Nath Marg, Delhi-110 054 Telephone: 91-11-2389 0505

Website: www.eihassociatedhotels.in email:isdho@oberoigroup.com

Registered Office: 1/24 G.S.T. Road, Meenambakkam, Chennai – 600 027, India / Telephone: +91-44-2234-4747

Business Responsibility & Sustainability Report (FY 2025-26)

SECTION A

General disclosures

Principle 1

Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

Principle 2

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

Principle 3

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

Principle 4

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

Principle 5

Businesses should respect and promote human rights

Principle 6

Businesses should respect and make efforts to protect and restore the environment

Principle 7

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

Principle 8

Businesses should promote inclusive growth and equitable development

Principle 9

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

SECTION B

Management and process disclosures

SECTION C

Principle-wise performance disclosure

SECTION A – GENERAL DISCLOSURES

Details

1.	Corporate Identity Number (CIN) of the Listed Entity	L92490TN1983PLC009903
2.	Name of the Company	EIH Associated Hotels Limited
3.	Year of incorporation	1983
4.	Registered office address	1/24 G.S.T. Road Meenambakkam, Chennai – 600027
5.	Corporate address	7 Sham Nath Marg, Delhi – 110054
6.	E-mail	isdho@oberoigroup.com
7.	Telephone	011-23890505
8.	Website	www.eihassociatedhotels.in
9.	Financial year for which reporting is being done	FY 2025-26 (01 st April 2025, to 31 st March 2026)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited The National Stock Exchange of India Limited
11.	Paid-up Capital	Rs. 609.36 (in Millions)
12.	Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Name: Mr. Samidh Das Designation: Senior Vice President & Chief Financial Officer Email: isdho@oberoigroup.com Tel: 011-23890505
13.	Reporting boundary	The disclosures under this report are made on a standalone basis.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	-

Products and Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Hotel Services	Accommodation, Food & Beverage and Other Services provided by hotel, resorts, restaurants, caterers, etc.	100%

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

Sl. No.	NIC Code	Product/Service	% of total Turnover contributed
1	55101	Rooms	62%
2	56101, 56301	Food & Beverages	29%
3	74909, 47190, 79900, 96010, 96020, 96905, 49223	Other Services (Revenue from shop license fee, management and marketing fee, laundry, spa, guest transfers, membership fee, loyalty program and other allied services)	9%

Operations

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

Location	Number of plants	Number of offices	Total
National	7	2	9

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5 States (Himachal Pradesh, Rajasthan, Uttar Pradesh, Odisha & Tamil Nadu)

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

Not Applicable. Our total turnover doesn't include any export activities.

c. A brief on types of customers

At EIH Associated Hotels Limited, our operations are sustained by the trust and loyalty of our valued guests. As a premier luxury hospitality company, we serve a diverse clientele, including:

- Individual and group travellers seeking leisure, business, wellness, or adventure experiences
- Guests from varied geographical and cultural backgrounds looking for luxury accommodation, fine dining, and bespoke experiences.
- Corporate clients, travel agencies, and event managers requiring premium hospitality services.
- Discerning travellers seeking artisanal culinary offerings and personalised travel experiences.

Through consistent delivery of exceptional service, we have built enduring relationships and solidified our leadership in the luxury hospitality space.

Employees

20. Details as 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)	443	352	79%	91	21%
2.	Other than Permanent (E)	549	392	71%	157	29%
3.	Total employees (D + E)	992	744	75%	248	25%
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	518	483	93%	35	7%
6.	Total workers (F + G)	518	483	93%	35	7%

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)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	2	2	100%	-	-
6.	Total differently abled workers (F + G)	2	2	100%	-	-

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	2	-	-

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	57%	65%	58%	40%	40%	40%	43%	57%	45%
Permanent Workers [^]	-	-	-	-	-	-	-	-	-

[^]Workforce does not constitute any permanent workers. All our workers are hired through third party vendors

Holding, subsidiary and associate companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

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 participate in the Business Responsibility initiatives of the listed entity (Yes/No)
The Company has no subsidiaries, associate companies, or joint ventures.				

Corporate Social Responsibility (CSR)

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

(ii) Turnover (in Rs.) – 4,031.96 Million

(iii) Net worth (in Rs.) - 6,024.09 Million

Transparency and Disclosure 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)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, we have a stakeholder engagement policy which includes communities. Our stakeholders can directly report their concerns to our CSR partners or our employees.	https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	-	-	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year			
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Investors (other than Shareholders) & Shareholders	Yes, to ensure effective communication and prompt resolution of any concerns raised by our investors and shareholders, our Company has developed a dedicated webpage that includes a comprehensive list of FAQs on investor services, request forms, details of correspondence addresses and information on how to raise complaints. In addition, shareholders can also raise a complaint through our dedicated portal for shareholder grievances, SCORES, ODR Portal. The Company vigilantly manages e-mail addresses, isdho@oberoigroup.com and invcom@oberoigroup.com to provide assistance to shareholders. We also have a Stakeholder engagement policy.	https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf, https://www.scores.gov.in/admin/Welcome.html , https://www.scores.gov.in/admin/Welcome.html	-	-	-	1	-	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)		FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, We have a robust grievance mechanism for our employees. Policies such as; The Oberoi Code of Conduct, POSH & Whistle-Blower define boundaries and provide mechanisms enabling employees and workers to raise their concerns and seek redressal.	https://www.eihassociatedhotels.in/about/oberoi-dharma/ https://www.eihassociatedhotels.in/-/media/eihassociatedhotels/pdf/investor/policies/stakeholder-engagement-policy.pdf https://www.eihassociatedhotels.in/-/media/eihassociatedhotels/pdf/investor/policies/eiha-whistleblower-policy-updated.pdf	2	-	-	2	-	NA
Customers	Yes. At EIH Associated, we are deeply committed to understanding and addressing guest concerns to sustain customer loyalty and service excellence. To this end, we have established multiple accessible channels for receiving and responding to feedback, including: - Email and telephone support - Feedback	https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	2	-	NA	5	-	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Yes, The Link is available in our business code of conduct as well as in our Supplier code of conduct. The same is also provided in our purchase order's T&C column, in case the supplier needs to connect with us. We also have a stakeholder engagement policy which includes suppliers.	https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	-	-	-	-	-

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.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Engagement & Development	Opportunity	Our employees are central to our business strategy. The exceptional conduct of our employees is what differentiates us as the front runners in the hospitality industry. Guests' experiences are predominantly shaped by employee behaviour. We have entrusted our employees with the responsibility of demonstrating a conduct that stands testimony to "The Oberoi" brand values. We impart regular skill development and skill enhancement training to our employees that can help them in their personal and professional development within and beyond the organisation.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Corporate Governance	Opportunity	The legacy of the “The Oberoi Group” that spans across eight decades and continues to endure and thrive, is a reflection of our robust governance, commitment to upholding the highest standards of ethics, and adherence to all the statutory requirements. The Company maintains an organisational-wide integration of responsible business conduct through a strong governance architecture built on the bedrock of the principles of “The Oberoi Dharma”	-	Positive
3	Customer Satisfaction	Opportunity	Our commitment to provide profound customer satisfaction is ingrained in our fundamental code of conduct that lays out the expectation of putting the customer first, the Company second, and self-last. Through our exquisite stays, bespoke opulence, exceptional services, personalised experiences, culinary delights, and prioritisation of customer privacy, we have adopted an all-encompassing approach to customer satisfaction. Our excellence and exceptional competence are exhibited in the loyalty of our invaluable guests from across the world.	-	Positive
4	Energy & Emissions	Risk	The luxury hospitality industry is an electricity-intensive industry. Taking cognizance of our nature of operations and our uncompromising commitment to guest satisfaction, we require an uninterrupted power supply 24/7 to cater to primary aspects of guest’s needs. We are also aware of our direct reliance on fossil fuels for heating systems in our hotel and are conscious of the impact of our operations on our carbon footprint. Being a responsible organisation, we are actively working toward achieving energy efficiency.	In our endeavour to decarbonise our operations, we are undertaking various energy-saving initiatives such as leveraging the benefits of green architecture, equipping our premises with energy-efficient technologies, and transitioning to clean energy sources.	Negative

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Employee and Customer Health & Safety	Opportunity	The safety of our guests is an integral and primary aspect of our value proposition. Our premises are immaculately maintained in accordance with internationally validated safety and hygiene standards, immensely contributing to their overall satisfaction and positive experience. We are making continual efforts to foster a safe and secure environment for our employees that ensures optimal physical and mental well-being. To this end, we maintain adequate health and safety management systems and have undertaken measures aimed at promoting employee well-being.	-	Positive
6	Food quality & Safety	Opportunity	We create exquisite dining experiences where artisanal cuisines and culinary delights are handcrafted by world renowned chefs, using finest ingredients sourced for their quality and freshness. Our commitment to food safety is unwavering as we adhere to best-in-class standards in food preparation. We strictly comply with FSSAI licensing and guidelines, ensuring that every aspect of our food handling, sourcing, and preparation meets the regulatory requirements.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Data Privacy & Cybersecurity	Risk	The speeded transition to a digitally equipped ecosystem amidst COVID comes with an increased potential risk of data breaches and also expands the attack surface for potential cyber threats. Inadequate data security measures may result in loss of confidential data, pose threat to customer privacy, create trust gaps, and attract legal consequences for the Company.	We have a stringent approach to how we collect, use, and disclose information. We have dedicated Data Protection Officers, to address data privacy concerns. Our dedicated adherence to the applicable data privacy regulations is upheld through the integration of various obligations, industry best practices, and tools as outlined in our global Privacy Policy.	Negative
8	Water Management	Risk	Water is an essential resource, facilitating multiple activities in our day-to-day operations such as personal cleansing, flushing, laundry, kitchen activities, landscaping, swimming pools, cooling etc. Considering our reliance on water to sustain our daily operations, a disruption in the water supply can have a profound impact on the smooth functioning of our operations.	We have implemented several water-saving initiatives and technologies across our hotels such as installation of sewage treatment plants, low-flow fixtures at showerheads and toilets, and aerator-based faucets. Through the effective implementation of Zero Discharge Mechanism across multiple hotels, we are reusing all the treated wastewater for horticulture purposes. Discharge of water into the environment if any is contingent upon the requisite treatment process.	Negative

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Climate Change	Risk	The rise in global temperatures is devastatingly leading to an increased likelihood of natural disasters. For EIH Associated, this poses a significant threat of damage to our heritage infrastructures, livelihood, and disruption of supply chain in such high-risk areas. Extreme weather conditions have also led to greater reliance on energy sources to always maintain ideal indoor temperature for our guests and an increase in the associated cost.	At EIH Associated, we are integrating advanced technologies, building materials, and structural solutions into our infrastructure that enable passive cooling. Additionally, we aim to build weather resilience by making a significant investment in disaster management and developing a coping mechanism to deal with such situations.	Negative
10	Risk & Crisis Management	Opportunity	At EIH Associated our vision for the future is guided by our proactive assessment of our external and internal risk and opportunities. Our Board maintains an oversight of all the emerging challenges and prospects through its risk management committee and takes strategic actions toward risk mitigation to ensure resilience and business continuity even in the face of disruption.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Waste Management	Risk	At EIH Associated, we are aware of the environmental repercussions that may occur due to any negligence in waste handling. Inadequate waste disposal can cause habitat degradation, lead to pollution of air, water bodies, and soil, and pose serious health hazards to our employees and the communities.	Our waste handling and management system is guided by the 3R model- Reduce, Reuse, and Recycle. We take responsible efforts toward waste management, which includes proper separation of dry and wet waste, refrigeration of wet waste to delay spoilage, recycling of plastic and other waste to the maximum extent possible, disposal of e-waste and other hazardous waste to government authorised vendors and recyclers.	Negative
12	Impact on Biodiversity & Nearby Communities	Risk	We acknowledge the possibility of accidental impact that our operations may have on biodiversity and our nearby communities. Our occasional contribution to carbon emissions and reliance on natural resources such as water have potential environmental impact, affecting the biodiversity and local communities in the areas where we operate.	We ensure complete adherence with all the applicable statutory environmental regulations in our operations. All our construction and expansion projects are subject to granting appropriate environmental consent by the regulated authorities.	Negative

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Supply Chain Management	Risk	Because of the heightened public awareness of any negative environmental and social impact, sustainable supply chain management has become an integral aspect of business strategy. It can significantly affect the growth trajectory, thus also affecting the overall return for the shareholders.	We are working closely with our suppliers to contain our overall environmental and social impact. In our endeavour to create a responsible supply chain, we are prioritising sourcing from local suppliers. As laid out in our suppliers' contract, we encourage our suppliers to integrate sustainability across their business operation.	Negative
14	Community Relations	Opportunity	Our social initiative is aimed at supporting the underserved and unprivileged sections of the society. Our hotels continually work with and for the betterment of the local communities on various environmental and social initiatives. Thus, enabling us to forge strong relationships with the communities.	-	Positive

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements. At the Company, we have a robust management framework in place which enables us to align with the NGRBC Principles with respect to structure and policies to ensure we continue to deliver our best in an ethical, and responsible way. This encompasses transparent and principled business practices that hold us accountable, as well as protect the interests of our stakeholders, including customers and employees.

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable									
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe									
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains									
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders									
Principle 5	Businesses should respect and promote human rights									
Principle 6	Businesses should respect and make efforts to protect and restore the environment									
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent									
Principle 8	Businesses should promote inclusive growth and equitable development									
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner									
Policy and Management Disclosures										
	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.(a)	Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1.(b)	Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No
1.(c)	Web Link of the Policies, if available	Diversity and Inclusion Policy has been approved and implemented by the Group CHRO Health, Safety, and Environment Policy has been approved and implemented by the Group CHRO P1: Whistle blower, Insider trading, Code of conduct, RPT, Risk management P2: Code of conduct P3: Code of conduct, Health safety, Whistle blower, Diversity and inclusion Policy, POSH P4: Stakeholders Engagement Policy P5: Code of conduct, Human Rights Policy, Diversity and inclusion Policy P6: Health safety, Risk management P7: Public and advocacy P8: CSR policy P9: Privacy policy Information policy and procedures are internal and available on APEX portal. All the policies (other than those available on our intranet) have been hosted on this webpage: https://www.eihassociatedhotels.in/investors/policies/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, all the policies have been translated into appropriate procedures within the organisation. A comprehensive disclosure of such procedures is available under respective principles in this report.								

[illegible]

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
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, EIH Associated Hotels Limited does not have a dedicated Board or Director-level committee solely responsible for sustainability-related decision-making. However, the Board of Directors oversees the Company's strategic direction and safeguards the interests of all stakeholders, with Environmental, Social, and Governance (ESG) considerations recognised as a key strategic priority. Our sustainability approach entails proactively identifying ESG risks and opportunities, setting clear goals, and implementing policy-driven procedures to translate commitments into tangible actions. The Board's Risk Management Committee actively monitors environmental risks and opportunities, while each Oberoi and Trident property has a Green Team, comprising Heads of Departments, tasked with developing and executing innovative initiatives to conserve energy and protect the environment. Social responsibility programs are managed by the Company's CSR Committee. Additionally, the Board maintains various committees to oversee different facets, policies, and processes encompassed within our broader sustainability framework.								
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)			
1	Performance against above policies and follow up action	P1 - Committee of the Board P2 - CEO, CFO, MD, CHRO, Deputy Vice-President Procurement P3 - Functional Head-HR, Security and Engineering P4 - Committee of the Board P5 - Functional Head-HR P6 - Functional Head-HR, Security and Engineering P7 - Committee of the Board P8 - Committee of the Board P9 – Other Committees					Yes, the policies of our Company are reviewed periodically or on a need basis by the Board/ Committees of the Board/ Senior Management. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented. P1 – Periodic or on a need basis P2 – 5 years P3 – P9 - Periodic or on a need basis			
2	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	As part of our strong commitment to ethical and transparent governance, we adhere to all the applicable laws, regulations, and statutory requirements. During the reporting period, there were no instances of non-compliance reported by the Company.								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.									
	No. The entity periodically carries out the assessment of various aspects covered in the policies internally through established mechanisms	P1	P2	P3	P4	P5	P6	P7	P8	P9

12. If answer to question (11) 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)									
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)									

Not applicable. All principles are covered by the policy.

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 –

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Our commitment to excellence across all facets of our business is built on the trust and confidence of our stakeholders. At EIH Associated, we remain steadfast in strengthening these relationships and safeguarding stakeholder interests by always upholding responsible and ethical conduct. The Company's dedication to the highest standards of ethical behaviour is reflected in our fundamental Code of Conduct, The Oberoi Dharma. Each year, the Company's Directors, Key Managerial Personnel, and Senior Management formally reaffirm their adherence to The Oberoi Dharma through written confirmation. This guiding philosophy serves as a compass for our employees and partners, encouraging them to embody integrity, honesty, and accountability in every aspect of their roles. Compliance with these principles is operationalised through our Code of Conduct, which outlines clear expectations and the implications of responsible behaviour. Any deviation from the Code is treated as misconduct and addressed with due seriousness. Furthermore, through our Whistleblower Policy, we encourage employees and other stakeholders to report any violations of ethical conduct without any fear of retaliation.

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	% of persons in respective category covered by the awareness programmes
Board of directors	2	Regulatory updates	100%
Key managerial personnel	4	Code of conduct Prohibition of Insider Trading and provision of Listing Regulations	100%
Employees other than BOD and KMPs	624	P1, P5 & Health and Safety	96%
Workers	192	Human Rights, Skill Upgradation, Health and Safety	68%

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, (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 the regulatory/ enforcement agency/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Not Applicable	Not Applicable	-	Not Applicable	Not Applicable
Settlement	Not Applicable	Not Applicable	-	Not Applicable	Not Applicable
Compounding fee	Not Applicable	Not Applicable	-	Not Applicable	Not Applicable

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Imprisonment	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Punishment	Not Applicable	Not Applicable	Not Applicable	Not Applicable

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Name of the regulatory/ enforcement agencies/ judicial institutions	Case Details
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 embedded anti-corruption and anti-bribery commitments within its Code of Conduct, which mandates compliance with all applicable laws and regulations. The Code addresses key areas including prevention of bribery, corruption, and conflicts of interest, and any violation is treated with the highest degree of seriousness attracting strict disciplinary action under both internal policies and relevant laws.

This commitment is further reinforced through the Company's Whistleblower Policy, which covers employees, business partners, and vendors, providing a safe and confidential channel to report concerns related to bribery or corruption, with explicit protection against retaliation.

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 Current Financial Year	FY 2024-25 Previous Financial Year
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2025-26 Current Financial Year		FY 2024-25 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured):

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Number of days of accounts payables	84	78 [^]

[^]Value reinstated

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties

Parameter	Metrics	FY 2025-26 Current Financial Year	FY 2024-25* Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	42.4%	42.8%
	b. Sales (Sales to related parties / Total Sales)	1.3%	0.7%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

*value reinstated for FY25

Leadership Indicators

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

In line with our ESG commitments, we prioritise ethical and transparent buyer-supplier relationships to ensure sustainable growth and protect our brand integrity. We have partnered with suppliers who share our values and uphold high standards of environmental, social, and governance practices.

Our Suppliers' Code of Conduct and Vendor Agreement outline key expectation on human rights, legal compliance, environmental responsibility, health and safety, information security, and responsible sourcing. Vendors are also required to adhere to The Oberoi Dharma, the Whistleblower Policy, and the Data Protection Policy. These requirements are reinforced during onboarding and through annual tenders, wherever applicable.

Through these measures, we aim to maintain a responsible and resilient supply chain that supports our long-term ESG objectives.

Topics / principles covered under the training	Total number of awareness programmes held	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
9 NGRBC principles & BRSR guidelines - ESG KPIs for suppliers - Global ESG frameworks - Skill Development	2 Programmes conducted on ESG 6 Programmes on Skill development (Ariba Training)	5%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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 structured and implemented adequate policies and processes aimed at preventing and mitigating any potential conflict of interest involving the Board of Directors. The robust mechanism requires members of the Board to furnish a comprehensive list of entities in which they hold an interest, at the beginning of every Financial Year and, as and when there is any change in such interest. To identify and deal with matters concerning conflict of interest, EIH Associated Hotels Limited, has also implemented a Related Party Transaction Policy. The policy articulates a comprehensive process of review and approval of material-related party transactions every quarter, while carefully considering any potential or actual risk of conflict of interest that may arise because of entering these transactions. The Audit Committee and the Board review this policy as and when required but at least every three years and propose amendments required to comply with the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and Companies Act, 2013("Act").

Principle 2:

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

As a leading name in luxury hospitality industry, EIH Associated is dedicated towards perfecting guest experience by offering bespoke, personalised stays backed by the highest standards of service and care. Beyond delivering exceptional hospitality, we remain committed towards enhancing the quality of life in the communities where we operate and safeguard the natural environment. Environmental responsibility is deeply embedded in our business philosophy. We aspire to build an organisation that consistently prioritises sustainability using natural products, effective recycling practices, and processes that reduce our ecological footprint. To advance this commitment, we continue to make significant investments in new technologies and operational systems that help to minimise environmental impact. We have also established mechanisms to assess, monitor, and understand our environmental footprint, enabling us to measure progress and strengthen our sustainability performance over time.

Essential Indicators

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	For FY 2024-25 and FY 2025-26, we haven't separately tracked our R&D spend on ESG.
Capex	32.6%	16.85%	In the FY 2025-26, we have incurred capital expenditure for Electric and hybrid vehicles, superior and environment-friendly generator sets, Energy efficient LED TVs, etc. In FY 2024-25, capital expenditure was incurred on the purchase of LED TVs, steam boiler, electrically operated equipment, solar power system-500KWP and hybrid cars.

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

Yes

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

97% (Procured within country to reduce carbon footprints pertaining to import logistics)

Note: By embedding ESG parameters in our supplier's contract, the Company encourages all its value chain partners to integrate sustainability across their business operations. This is further reiterated through our Supplier's Code of Conduct.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

Waste type	Waste management procedure in place
Plastic (including packaging)	Not Applicable. As EIH is a part of the service sector in the hospitality business, it does not engage in production or the manufacturing of any products.
E-waste	
Hazardous waste	Our approach to waste management is anchored by the 3R model -Reduce, Reuse, and Recycle. Please refer to the responses under Principle 6, Essential Indicator and/or Question 10 for more details.
Other waste (wastepaper and paper products)	

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 EPR plan submitted to Pollution Control Boards?

No, this is not applicable for the organisation.

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?

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain, if yes provide weblink.
Not Applicable						

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	Recycled or re-used input material to total material
Toiletries	We have introduced sustainable products for guest amenities which includes Aluminium bottles for toiletries, wooden comb, wooden handle shaving razor, paper pack toothbrush etc.
Packaging	We maintain a strict policy of eliminating single-use plastic across all our properties. To minimise plastic consumption and waste, we have installed in-house bottling plants at our hotels, thereby replacing plastic water bottles entirely.
Food & Beverages	In alignment with our commitment to environmental sustainability, we have implemented measures to ensure optimal utilisation of all food resources. Organic waste converters have been installed across our hotels, and wet and dry food waste is carefully segregated. A substantial portion of the segregated waste is processed through composting machines or traditional compost pits to produce organic compost, which is reused for horticulture. Remaining food waste is responsibly handed over to the municipal corporation through authorised vendors for appropriate recycling or disposal.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Waste Details	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)						
E-waste	By nature of operations, this is not applicable to the business.					
Hazardous waste						
Other waste						

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
By nature of operations, this is not applicable to the business.	

Principle 3:

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

We recognise our responsibility to provide a safe and secure environment for both our employees and guests, ensuring their overall well-being. Safety is a core pillar of our value proposition, and all operational and business processes are designed with safety as a fundamental priority. To reinforce this commitment, we provide regular training to our teams on various aspects of safety and security. Through the collective dedication of our employees, our properties consistently uphold the highest standards of safety, hygiene, and operational excellence. With our recent adoption of internationally validated enhanced safety standards, we have further elevated our benchmarks, setting new standards within the industry. These achievements reflect the diligence, professionalism, and integrity with which our employees perform their duties every day. Their conduct embodies the values and principles that defines our organisation. We deeply value their contributions and are committed to fostering a harmonious, inclusive, respectful, and safe workplace where they feel supported and empowered.

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	352	352	100%	352	100%	-	0%	352	100%	-	0%
Female	91	91	100%	91	100%	91	100%	0	0%	91	100%
Total	443	443	100%	443	100%	91	21%	352	79%	91	21%
Other than Permanent employees											
Male	392	392	100%	392	100%	-	0%	392	100%	-	0%
Female	157	157	100%	157	100%	157	100%	-	0%	157	100%
Total	549	549	100%	549	100%	157	29%	392	71%	157	29%

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	483	483	100%	483	100%	-	-	483	100%	-	-
Female	35	35	100%	35	100%	35	100%	-	-	35	100%
Total	518	518	100%	518	100%	35	7%	483	93%	35	7%

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) –

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year [^]
Cost incurred on well-being measures as a % of total revenue of the Company	2.78%	2.73%

[^]Value reinstated

Note: Excludes actual salary paid to employees during maternity and paternity leaves.

2. Details of retirement benefits.

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	Y	100.00	100.00	Y
ESI	100.00	100.00	Y	100.00	100.00	Y
Others – please specify	-	-	-	-	-	-

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.

The Company ensures full compliance with the Rights of Persons with Disabilities Act, 2016, across all its hotels and offices. Our premises are thoughtfully designed to provide a safe, comfortable, and inclusive environment for differently abled employees, workers, and guests alike.

Key accessibility provisions in place across our properties include:

- Anti-slip ramps for barrier-free movement
- Designated parking spaces for differently abled individuals
- An inclusive and accessible reservation system
- Accessible public restrooms
- Specially designed guest rooms tailored to the needs of differently abled visitors
- Dedicated staff assistance for differently abled guests and employees

These measures reflect the Company's broader commitment to inclusivity and ensuring that every individual regardless of physical ability can navigate and experience our spaces with dignity and ease.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.

We are committed to fostering an inclusive and equitable workplace. This commitment is formally established through the Company's Code of Conduct and Diversity and Inclusion Policy, both of which incorporate structured guidelines on Equal Employment Opportunity and Non-Discrimination, in compliance with applicable local, state, and national laws including the Rights of Persons with Disabilities Act, 2016.

The Company's approach to all employment-related matters including hiring, promotions and transfers, is guided by the principle of equal opportunity for all individuals. EIH Associated recognises and values people for who they are, irrespective of gender, caste, creed, colour, disability, or any other social construct.

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

Gender	Permanent employees		Permanent workers*	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	100%	100%		
Total	100%	100%		

* Workforce of EIH Associated does not constitute any permanent workers. All our workers are hired through third-party vendors.

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

(Yes/No)	(If Yes, then give details of the mechanism in brief)
Permanent workers	EIH Associated has a structured grievance redressal mechanism in place for all employees. Grievance redressal is governed by key policies including the Oberoi Code of Conduct, the Prevention of Sexual Harassment (POSH) Policy, and the Whistleblower Policy, which collectively define acceptable conduct and provide clear, accessible channels for raising and resolving concerns. The key mechanisms available include: • Internal Committee (IC) for addressing POSH-related complaints • Designated Whistleblower Officer for reporting concerns related to misconduct or unethical practices • Regular feedback sessions with HR teams and General Managers for open dialogue and timely resolution Additionally, the Company encourages employees to directly reach out to the Executive Chairman and/or the MD & CEO should they wish to escalate any matter to the highest level of management. The workforce of EIH Associated does not constitute any permanent workers. All our workers are hired on a contractual basis (temporary) through third-party vendors.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year^		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	443	28	6%	477	28	6%
Male	352	27	8%	387	27	7%

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year [^]		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Female	91	1	1%	90	1	1%
Total permanent workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

[^]Values for last year has been restated.

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	744	611	82	731	98.3	887	596	67	478	54
Female	248	200	81	244	98	243	220	91	158	65
Total	992	811	82	975	98	1130	816	72	636	56
Workers										
Male	483	313	65	368	76	560	433	77	403	72
Female	35	25	71	29	83	89	89	100	89	100
Total	518	338	65	397	77	649	522	80	492	76

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	744	744	100	887	887	100
Female	248	248	100	243	243	100
Total	992	992	100	1,130	1,130	100
Workers						
Male						
Female						
Total						

Performance appraisal and development reviews of temporary workers are conducted by their respective agencies.

10. Health and safety management system:

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

Yes. EIH Associated Hotels Limited has implemented a comprehensive Occupational Health & Safety (OHS) management system across its operations, aligned with industry best practices and applicable statutory requirements. The system covers the following:

- Regular training and awareness programmes on fire safety, evacuation drills, emergency management, first aid, and the use of AED machines

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

- Access to training materials, audio-visual resources, and reference guides on health and safety across all hotel properties
- Documented operating standards for all departments, reviewed and updated periodically
- Regular safety audits conducted across all units

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

EIH Associated Hotels Limited follows a structured approach to identify workplace hazards and assess risks covering all existing, new, and modified activities, processes, and services. Safety audits are carried out at defined intervals throughout the year:

- Daily inspections by Safety Supervisors
- Monthly safety audits by the unit's Chief Security Officer (CSO)
- Quarterly safety audits by the General Manager
- Half-yearly safety audits by the Group CSO
- As and when required, third-party safety audits are conducted

Risks and concerns identified during audits are recorded in daily safety audit reports and shared with General Managers and Functional Heads. Pending action points are tracked monthly. In the event of an incident, a detailed investigation is conducted, culminating in a formal Incident Report with Root Cause Analysis to prevent recurrence.

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

EIH Associated Hotels Limited has established multiple channels through which employees can report work-related hazards and take necessary precautionary measures:

- Feedback/Suggestion boxes placed in back-of-house areas for anonymous reporting.
- GM Round Tables / Hearts & Minds sessions regular feedback forums conducted by General Managers.
- Whistleblower Policy enables reporting of health, safety, or misconduct-related concerns confidentially.

Additional safeguards include:

- Mandatory pre-shift briefings and work area inspections before operations commence.
- All work to be carried out under supervision.
- Strict adherence to safety protocols is ensured.
- Penalty clauses for vendors in the event of non-compliance with safety standards.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes. All employees and workers have access to non-occupational medical and healthcare services. The Company provides healthcare coverage for employees and their families through its Healthcare Policy and extends ESIC (Employees' State Insurance Corporation) coverage to workers and their families.

11. Details of safety related incidents:

Safety incident/number	Category	FY 2025-26	FY 2024-25
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	4.91	4.4
	Workers	2.46	0.6
Total recordable work-related injuries	Employees	10	12
	Workers	3	1
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

EIH Associated has instituted a range of measures to maintain a safe and healthy workplace environment. For a comprehensive overview of the Company's health and safety practices, systems, and processes, please refer to Principle 3, Essential Indicator, Question 10.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	-	-	-	-	-	-
Health & safety	-	-	-	-	-	-

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%. Hotels were assessed for health and safety practices and working conditions by the Chief Human Resources Officer and Vice President-Human Resources.
Working conditions	100%. Hotels were assessed for health and safety practices and working conditions by the Chief Human Resources Officer and Vice President-Human Resources.

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

There were no risks/concerns witnessed with respect to working conditions.

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. EIH Associated provides protection for its employees. In the event of death, employees are covered under the Employees' State Insurance (ESI) Scheme, which forms part of the government's social security framework. Over and above this, the Company extends Hospitalisation Insurance and Personal Accident Coverage. Additionally, Maternity Benefits are provided as part of the overall employee well-being programme.
- (B) Workers (Y/N). The health and well-being of workers is equally prioritised. Workers are covered under the Employees' State Insurance Corporation (ESIC) scheme, ensuring access to social security benefits.

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

We require all our value chain partners to adhere to the applicable legal, regulatory, and compliance requirements relevant to their jurisdiction. These expectations are clearly communicated through our service agreements and the Company's Code of Conduct & Supplier Code of Conduct.

To ensure compliance, we verify the payment of statutory dues through official government portals, wherever applicable. Further, payments to partners are processed only after the necessary statutory documents are furnished and verified, reinforcing our commitment to responsible and compliant business practices.

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 Current financial year	FY 2024-25 Previous financial year	FY 2025-26 Current financial year	FY 2024-25 Previous financial year
Employees	-	-	-	-
Workers	-	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Yes

Note: EIH Associated is committed towards supporting employees beyond their tenure with the organisation. As part of this commitment, the Company offers extensive upskilling and reskilling programmes delivered through both online and offline training sessions.

These programmes are designed to build new competencies, enhance knowledge, and develop skills that prepare employees for the evolving professional landscape. By equipping employees with future-ready capabilities, the Company ensures that they remain relevant and employable whether transitioning into retirement or moving on from the organisation.

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We encourage working collaboratively with our value chain partners which will help us fulfil our aspiration of enabling a just and equitable world. We are currently in process of undertaking ESG assessment of our suppliers which will include human rights related parameters. As a first step, we have identified our top suppliers who form 75% of our procurement value and identified key ESG areas against which we will assess our suppliers. The assessment is based on disclosures by the suppliers and a self-assessment questionnaire. This process will enable us to identify improvement areas and potential risks of our suppliers in various areas such as health and safety, environmental hazards, aspects of human rights, working conditions. Currently the assessment is in progress, and we will be reporting this KPI from FY 2026-27 onwards.
Working Conditions	

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

Not Applicable in current reporting year.

Principle 4:

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

At The Oberoi Group, our legacy of excellence is deeply rooted in the meaningful relationships we nurture with our stakeholders. Guided by the belief that long-term success is built on trust, transparency, and shared value, we remain committed towards respecting the diverse interests of all individuals and communities connected to our business. Through structured engagement, responsive communication channels, and a strong governance framework, we are actively listening to stakeholder expectations and integrating their insights into our decision-making processes. This collaborative approach enables us to continually refine our services, strengthen partnerships, enhance societal well-being, and uphold the highest standards of responsible and inclusive hospitality.

Essential Indicators

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

At EIH Associated, our sustainability ambitions are translated into meaningful action through the active involvement of our stakeholders. We are committed towards progressing in a manner that creates shared value for all parties connected to our business. Recognising the importance of targeted engagement, we follow a structured two-step approach first identifying our stakeholder groups and then prioritising those who have a significant influence on or are significantly impacted by our operations.

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

EIH Associated Hotels Limited has identified six key stakeholders:

- Shareholders and Investors
- Customers/Guests
- Employees
- Local Communities and NGOs
- Value Chain Partners
- Government and Regulatory Authorities

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Shareholders & Investors	No	Channel of communication are physical letters, email, newspaper advertisement in English and vernacular language, website updates, stock exchange intimations etc.	Other-periodically as and when required	• Compliance to laws and regulatory requirements • Return on investment/ dividend • Social/ Environment responsible investments
Value Chain partners	No	Channel of communication is email	Other-periodically as and when required	• Clarity in terms and conditions • Operational and resource efficiencies • Ensuring ethical business conduct • Collaborate to create positive environmental and social impact
Government and Regulatory Authorities	No	Channel of communication is email/ Letters and surveys	Other-periodically as and when required	• Disaster and relief management • Policy and advocacy • Compliances with Statutory Requirements • Forge meaningful Relationship
Local Community and NGOs	No	Channel of communication is email / letters	Other-periodically as and when required	• Climate change and other environmental issues. • Protect and promote human rights • We support communities through CSR activities.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Customers/ Guests	No	Channel of communication is email / letters	Other-periodically as and when required	• Ethical business practices • Environmental impact
Employees	No	Channel of communication is email / surveys	Other-periodically as and when required	• Health and safety • Grievance redressal • Collect feedback and suggestions • Ethical behaviours/ statutory compliance • Enhancing service delivery • Gather valuable insight into guest's experiences. • Compliances

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.**

Effective stakeholder engagement is fundamental to drive our sustainable growth and development. To facilitate ongoing dialogue, we have established reliable and transparent communication channels with clearly defined purposes and scopes for engagement. Regular interactions with both internal and external stakeholder groups provide us with valuable insights into the issues most material to them and those with potential business impact. We have constituted a dedicated Stakeholder Relationship Committee tasked with analysing the findings from these consultations and presenting strategic recommendations to the Board annually to address key concerns.

- 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 the policies and activities of the entity.**

Yes. Our commitment to sustainable excellence is anchored in a structured assessment of material issues that are most significant to our business and stakeholders. To promote shared value creation, we are actively engaging with key internal and external stakeholders throughout the materiality assessment process. These engagements enable us to understand evolving expectations, assess our organisational impact, and identify priority areas. Through focused deliberations with the Board and senior management, we integrate their insights into policy formulation and strategic decision-making, ensuring that our sustainability agenda remains relevant, impactful, and aligned with stakeholder priorities.

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

The Company, through its CSR initiatives, is committed to extend continuous support to vulnerable and marginalised stakeholder groups. As part of our dedication to improve the lives of economically and socially disadvantaged individuals, we have renovated Govt School in Jaipur by new classroom construction, renovation of boys and girls toilets, drinking water and sanitation facilities and furniture and fixtures of the Schools and partnered with SOS Children's Village to promote the well-being and development of underprivileged children by facilitating access to affordable education.

Principle 5:**Businesses should respect and promote human rights**

Enunciated in The Oberoi Dharma, EIH Associated Hotels Limited has a long-standing commitment towards respecting and promoting Human Rights. We ensure equal employment opportunities, fairness, and inclusivity in our operations. In our pursuit of this objective, we are cultivating a safe and harassment free environment for all our employees and workers irrespective of their gender, caste, religion, culture, age, creed, colour, or any such trait that defines them as an individual. Employees are sensitised regarding all aspects of socially inclusive behaviour, and we have a zero tolerance stance for discriminatory behaviour and acts of mental/physical abuse towards another employee. As highlighted in the Code of Conduct, these acts are treated as gross misconduct and are subject to penal consequences. In our endeavour to protect human rights issues we have also undertaken various social initiatives aimed at enabling underprivileged children to exercise their basic right to affordable education, healthcare, and livelihood opportunities.

Essential Indicators**1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:**

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	443	417	94	477	302	63.3
Other than permanent	549	393	72	653	413	63.3
Total employees	992	810	82	1130	715	63.3
Workers						
Permanent	-	-	-	-	-	-
Other than permanent [^]	518	321	62	649	512	79
Total workers	518	321	62	649	512	79

[^]EIH Associated has hired all its workers through external agencies, and such hires fall under the category of Other than permanent workers.

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	443	-	-	443	100	477	-	-	477	100
Male	352	-	-	352	100	387	-	-	387	100
Female	91	-	-	91	100	90	-	-	90	100
Other than permanent	549	-	-	549	100	653	-	-	653	100
Male	392	-	-	392	100	500	-	-	500	100
Female	157	-	-	157	100	153	-	-	153	100
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent [^]	518	186	36	332	64	649	-	-	649	100
Male	483	169	35	314	65	560	-	-	560	100
Female	35	17	49	18	51	89	-	-	89	100

[^]EIH Associated has hired all its workers through external agencies and such hires fall under the category of other than permanent workers.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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)	5	-	1	-
Key managerial personnel	2	Rs. 9,515,994	-	-
Employees other than BOD and KMP	738	Rs. 328,993	245	Rs. 304,670
Workers*	483	-	35	-

*EIH Associated Hotels Limited hires all the workers through external agencies. Our teams comprise a diverse mix of different genders, cultures, regions, and social backgrounds. Since we have engaged with multiple external agencies to hire such workers, we have not been able to track this data for male and female workers separately.

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages^ paid to females as % of total wages	20.05%	15%

^includes permanent employees and other than permanent employees but excludes workers.

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. For all hotels operating within India, human rights matters are overseen at the highest level of the organisation. Ms. Shailja Singh, Group Chief Human Resource Officer (CHRO), serves as the designated focal point responsible for addressing any human rights impacts or issues arising from the Company's business operations.

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

EIH Associated has a robust grievance redressal mechanism to address human rights-related concerns raised by employees. The framework is anchored in key policies the Oberoi Code of Conduct, the POSH Policy, and the Whistleblower Policy which together define the processes for raising and resolving concerns across areas including:

- Gender equality
- Diversity and equal opportunities
- Equal opportunity and non-discrimination

The Oberoi Code of Conduct ensures equal employment opportunity for all individuals, without discrimination on the basis of gender, race, marital status, nationality, ethnic origin, sexual orientation, caste, or religion - in compliance with all applicable local, state, and national laws.

The following channels are available for grievance reporting:

Integrity Matters Portal: a third-party administered platform accessible via the Company intranet, through which grievances can be reported by phone, email, online portal, or post. Access details are displayed on hotel notice boards and the intranet

- Ethics Committees: constituted at the hotel level, with contact details prominently displayed on notice boards
- HR Head / General Manager: available for direct, in-person escalation of concerns
- Drop Boxes: placed at hotel premises for confidential written submissions
- Senior Leadership: employees may escalate matters directly to senior management when required

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	2	1	-	2	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour/Involuntary labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights-related issues	-	-	-	-	-	-

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees / workers	1.00	1.00
Complaints on POSH upheld	2	2

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

EIH Associated is firmly committed towards protecting employees who raise concerns related to discrimination or harassment. The following mechanisms are in place to prevent adverse consequences to complainants:

- Confidentiality is maintained throughout the investigation process to safeguard the interests of all parties involved.
- Zero tolerance is enforced against any form of retaliation or victimisation directed at complainants.
- Strict disciplinary action is taken against any proven misconduct, in accordance with Company policies.

The Company's broader commitment to a safe and equitable workplace is reflected in the following principles:

- Equal employment opportunity is extended to all individuals, without discrimination based on gender, race, marital status, nationality, ethnic origin, sexual orientation, caste, or religion - in compliance with all applicable laws.
- All employment decisions, including recruitment, promotion, and transfer, are based solely on an individual's qualifications, experience, and performance.
- Managers are responsible for hiring, promotions, training and are accountable for ensuring adherence to the Company's equal opportunity policy.
- Every employee is expected to uphold these principles in their interactions with colleagues, vendors, suppliers, guests, and customers.
- Any act of discrimination or harassment, including sexual harassment, is treated as gross misconduct and is subject to appropriate disciplinary action.

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

Yes. our Supplier code of Conduct addresses the points related to human rights (Protection of human rights under Social Responsibility Clause). Suppliers are advised and encouraged to support and respect the protection of internationally recognised human rights under SA 8000 guidelines.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

10. Assessments of the year

	% of your plants and offices that were assessed (by the 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 10 above.

Not Applicable

Leadership Indicators

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

Not Applicable.

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

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?

Our hotels and offices cater to the unique needs and requirements of our guests and employees. To this end, we have undertaken distinctive measures to accommodate the diverse requirements of our guests and employees with disabilities characterised by convenience and accessibility. We also ensure that we comply with all the legal requirements related to inclusion of people with disabilities such as the Rights of Persons with Disabilities Act, 2016.

All our hotels and resorts are equipped to wholeheartedly extend our welcome to the differently abled through measures such as:

- Ramps with anti-slip floors
- Designated parking
- Public Restrooms
- Ensuring that all our hotels have rooms best suited to the needs of differently abled guests
- Special staff assistance for differently abled guests

Please refer to Principle 3, Question 3 Essential Indicator to gain insight into the accessibility of our workplaces as per the requirement of the Rights of Persons with Disabilities Act, 2016

4. Details on assessment of value chain partners:

We believe in working collaboratively with our value chain partners which will help us fulfil our aspiration of enabling a just and equitable world. We are currently in process of undertaking ESG assessment of our suppliers which will include human rights related parameters. As a first step, we have identified our top suppliers which form 75% of our procurement value and identified key ESG areas against which will assess our suppliers. The assessment is based on disclosures by the suppliers and a self-assessment questionnaire. This process will enable us to identify improvement areas and potential risks of our suppliers in various areas such as health and safety, environmental hazards, aspects of human rights, working conditions. The same is also ensured in our Supplier's code of conduct. Every supplier is encouraged to accept the same and follow the principles defined in it.

Currently the assessment is in progress, and we will be reporting this Leadership Indicator from FY 2026-27 onwards.

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

Principle 6:**Businesses should respect and make efforts to protect and restore the environment**

With sustainable development and climate action gaining momentum, we at EIH Associated Hotels Limited aim to do all that we can to conserve the environment and forge a better and greener future for coming generations. As we embark on our journey towards sustainability, we are cognizant of the importance of taking responsibility for our actions, the actions of our guests, and our employees. Environmental consciousness is strategically woven into every aspect of our customer experience. We provide sustainable options to choose from during the stay, leaving notes on how simple actions such as avoiding changing bed linens can save water. By the end of the stay, we are proud to have instilled a more responsible attitude towards the planet in our guests.

Climate change has resulted in the loss of livelihood in some societies and communities with the hospitality industry not being immune to the catastrophes of climate change. In fact, the industry has been particularly hard-hit, with extreme and unpredictable weather conditions leading to rising operational costs, significant reductions in tourism in certain destinations, and emerging risks of damage to our heritage infrastructure due to the increased likelihood of natural disasters. While we are taking actions to mitigate the impact of such events on our business, we are also taking preventive measures to lower our environmental footprint through the effective utilisation of resources and energy conservation.

Essential Indicators**1. Details of total energy consumption (in Joules or multiples) and energy intensity**

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	29,065	25,608
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	29,065	25,608
From non-renewable sources		
Total electricity consumption (D)	26,639	40,896
Total fuel consumption (E)	49,058	62,980
Energy consumption through other sources (F)	-	-
Total energy consumption (D+E+F)	75,697	1,03,876
Total energy consumption (A+B+C+D+E+F)	1,04,762	1,29,484
Energy intensity per rupee of turnover (Total energy consumption/ turnover in Rs.)	25.98 GJ/INR Million	32 GJ/INR Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	522 GJ/US\$ Million	711 GJ/US\$ Million
Energy intensity in terms of physical output	106 GJ/FTE	271 GJ/FTE
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

+PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

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

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.

Yes, The Oberoi Rajvilas has been identified as a designated consumer under PAT Cycle VI of the Performance, Achieve, and Trade scheme of the Government of India. Through effective implementation of energy efficiency measures, The Oberoi Rajvilas is actively working towards achieving its energy-saving target.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

3. Details of the disclosures related to water:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	166,723	212,066
(iii) Third-party water (municipal water supplies & Tanker)*	222,363	236,652
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	389,086	448,718
Total volume of water consumption (in kilolitres)	367,907	414,516
Water intensity per rupee of turnover (water consumed / turnover)	91.25 KL/INR Million	102 KL/INR Million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1832.3 KL/USD Million	2,275 KL/USD Million
Water intensity in terms of physical output	371 KL/FTE	869 KL/FTE
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

+PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

*To align with the BRSR Guidance, purchased water from third parties (water tankers) is now included in the "Third-Party water" category.

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

4. Details related to water discharged:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
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*	21,179	34,202
No treatment	16,434	20,204
With treatment – please specify level of treatment	4,745	13,998
Total water discharged (in kilolitres)	21,179	34,202

*The wastewater is treated in in-house STPs of individual units and output is discharged as per directions in the consent of the pollution control boards of respective states.

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

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Yes, As a part of our efforts to make judicious use of water in our operations, we have successfully implemented a Zero Liquid Discharge mechanism across five hotels in our network including The Oberoi Rajvilas, Trident Agra, Trident Jaipur, Trident Udaipur and Trident Bhubaneswar. To this end, we have commissioned advanced sewage treatment plants and technologies facilitating the treatment of wastewater across these establishments. We ensure that all the treated water is reused for the purposes of Irrigation, HVAC and other purposes. Additionally, we are actively working towards replacing conventional treatment plants with treatment plants based on advanced technologies and towards including a separate piping system for use of recycled water within the building. Trident Chennai is equipped with adequate systems that ensure avoidance of discharge of untreated wastewater effluents thus enabling the reuse of recovered water to the maximum extent possible. The Oberoi Cecil is connected to the municipal sewerage system and the wastewater from the hotel is treated in the common municipal wastewater treatment plant.

6. Details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	Mg/Nm ³	55	89
SOx	Mg/Nm ³	17	20
Particulate matter (PM)	Mg/Nm ³	34	39
Persistent organic pollutants (POP)	Mg/Nm ³	Nil	Nil
Volatile organic compounds (VOC)	Mg/Nm ³	Nil	Nil
Hazardous air pollutants (HAP)	Mg/Nm ³	Nil	Nil
Others – Carbon Monoxide and Hydrocarbons	Mg/Nm ³	46	79

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

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	UoM	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
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)	Metric tonnes of CO ₂ equivalent	4,619	5,740
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)	Metric tonnes of CO ₂ equivalent	5,254	8,259
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/INR Million	2.4	3
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	tCO ₂ e/US\$ Million	49	77
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	tCO ₂ e/FTE	10	29
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	-	-	-

+PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

Focused energy conservation efforts were maintained throughout the year. Key initiatives taken include operational measures as well as progressive induction of energy efficient systems throughout the year. These improvements include replacement of halogen & fluorescent lamps with energy efficient LED lamps, motion sensors for electrical fixtures at back area, installation of water flow optimisers, high efficiency water closets, installation of variable frequency drive for ventilation fan, installation of heat pump for pool heating, upgradation of steam based laundry machines with electrically heated machines, replacement of pumps with energy efficient pumps, installation of automatic tube cleaning system for chiller heat exchangers, automation of condensate water with temperature sensor and variable frequency drive, replacement of ventilation system with energy efficient system, replacement of old duct insulation with new insulation to minimise losses, waterproofing for swimming pool and replacement of boiler coil. Furthermore, kitchen and laundry equipment as well as major plant and machinery like elevators, chillers, boilers, ventilation equipment, etc. were operated with adaptive control in relation to occupancy and ambient weather conditions. The operation & maintenance strategy continued to be implemented to ensure that plant and machinery were operated in most efficient state.

We have replaced some of the existing fossil-fuel run vehicles with electric, hybrid and mild-hybrids to reduce our Scope 1 emissions.

We reinforced our sustainability efforts by restoring wooden flooring across guest rooms in 2 properties, avoiding the need for new material replacement. Through a specialised refurbishment process under the Bona Wood Floor Renovation Program, the initiative resulted in savings of approximately 1,006 kg of CO₂ emissions and 17,422 kWh of energy, significantly reducing embodied carbon and energy consumption. These environmental benefits have been validated through certifications issued by Westwood Floorings LLP (Country Distributor for Bona) and endorsed by its CEO, ensuring credibility of the impact. The initiative underscores the Company's commitment to circular practices by extending asset life while minimising environmental burden.

Key initiatives planned for the coming year include replacement of cooling towers with energy efficient cooling tower fan and pumps, installation of automatic tube cleaning system for chiller heat exchangers, upgradation of steam based laundry machines with electrically heated machines, replacement of fluorescent bulbs with energy efficient LED lights, installation of variable frequency drive on ventilation system, installation of condensate recovery system, installation of heat pumps to replace fuel based heating system, automation of condensate water with temperature sensor, automation with variable frequency drive for air blowers, replacement of chiller plant with energy efficient chiller plant and pumps, replacement with energy efficient blowers for ventilation system, installation of energy-miser actuator valves for chilled water system, upgradation of water closet with high efficiency. Additionally, operational measures and initiatives by energy conservation teams comprising of cross functional groups, close monitoring & performance evaluation of plant and machinery by conducting regular audits would be continued.

9. Details related to waste management by the entity:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year [^]
Total waste generated (in metric tonnes)		
Plastic waste (A)	100.77	97.08
E-waste (B)	4.27	7.90
Bio-medical waste (C)	0.15	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.37	0.68
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Used Lube Oil)	0.06	0.57
Other non-hazardous waste generated (H). Please specify, if any. (Food Waste, Paper, Metal, Glass, Used Cooking Oil, Other solid waste)	1,001.54	1,023.19
Total (A+B + C + D + E + F + G + H)	1,107.15	1,129.42

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year [^]
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.27 MT/INR Million	0.28 MT/INR Million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	5.51 MT/USD Million	6.20 MT/USD Million
Waste intensity in terms of physical output	1.12	2.37
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	219.1	160.1
(ii) Re-used	151.7	-
(iii) Other recovery operations	634	794.4
Total	1,005	954.5

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	0.15	-
(ii) Landfilling	48.1	74
(iii) Other disposal operations	54.2	101
Total	102.5	175

[^]The values for previous year have been reinstated based on categorisation.

+PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

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.

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

We believe it is our responsibility and duty to operate our business in a manner that harnesses value, which is not only resource cautious but also is a derivative of our judicious strategy and decision making. Emerging from the rich roots of Indian culture for caring for natural resources and imbibing the modern facets of technology and culture. We are cognizant of the fact and ensures that our services do not include usage of any form of toxic or hazardous materials. Being in a hospitality service-based business, our operations do not generate any toxic or hazardous waste. We ensure responsible segregation and disposal of waste. Our approach to waste management is anchored by the 3R model - Reduce, Reuse, and Recycle.

Reduce: We have implemented various initiatives to reduce our waste generation. These initiatives are largely applicable to most if not all of our properties. Some of these initiatives include:

- Using cloth bags for collecting and delivering guest laundry, dry cleaning, and pressing. To collect waste, we use bio-degradable bags in most hotels. These small yet impactful initiatives have helped us reduce our plastic footprint significantly.
- We have also adopted paperless check-in and check-out systems where all necessary information of guests is recorded electronically on tablets, and customer documents are scanned rather than printed.

Reuse: To encourage the reuse of materials wherever and whenever possible, we have implemented measures like:

- Compost pits in hotels with large gardens to reuse organic waste
- Reusing all printed stationery, post screening and processing, as note pads, facsimile printouts, and posters for internal use.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Recycle: Finally, we have implemented recycling programs for various types of waste, including:

- All stationery and shopping bags are made of recycled paper
- We segregate our waste into dry and wet. Wet garbage is refrigerated to delay spoilage and sent to piggeries, while dry garbage such as aluminium, paper, and plastic are sold for recycling. Dry waste is sent to authorised vendor for recycling.
- Organic waste converters have been installed in the majority of hotels facilitating processing of waste which is further reused as organic compost in horticulture.
- E-waste is collected and sent to authorised e-waste recyclers for safe and responsible disposal.
- Hazardous waste such as batteries, used oil from gensets are sold to or disposed of through authorised recyclers or waste in compliance with the legal regulations and guidelines.
- On-site wastewater treatment plant (ETP) and sewage treatment plants (STP) have also been installed in most of our hotels for managing wastewater.
- In house glass water bottling plant has been installed across many of our hotels to avoid plastic bottle uses.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?
Not Applicable			

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
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances:

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
Not Applicable				

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:** Uttar Pradesh (Trident Agra), Tamil Nadu (Trident Chennai), Rajasthan (The Oberoi Rajvilas, Trident Udaipur & Trident Jaipur)

(ii) **Nature of operations:** Hotels

(iii) **Water withdrawal, consumption and discharge:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	139,056	178,081
(iii) Third party water#	193,479	200,216
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	3,32,535	3,78,297
Total volume of water consumption (in kilolitres)	3,27,790	37,1,143
Water intensity per rupee of turnover (Water consumed / turnover)	81 KL/INR Million	91 KL/INR Million
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*	4,745	7,154
Total water discharged (in kilolitres)	4,745	7,154

To align with the BRSR Guidance, purchased water from third parties (water tankers) is now included in the "Third-Party water" category

*The wastewater is treated in in-house STPs of individual units and output is discharged as per directions in the consent of the pollution control boards of respective states.

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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

2. Details of total Scope 3 emissions & their intensity:

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes	11,549	31,880
Total Scope 3 emissions per rupee of turnover	MTCO ₂ e/ INR Million	2.9	7.81
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

The category level bifurcation is given as below (in MTCO₂e):

Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Purchased goods and Services & Capital Goods	6,643	25,679
Fuel and Energy	3,530	4,937
Waste generated	349	148
Business Travel	126	72
Employee Commute	901	1,043

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.

3. With respect to the ecologically sensitive areas reported at Question 11 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.

Not Applicable

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 the outcome of such initiatives:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Please refer to question 8- (i) 'Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details'; question 5-(ii) 'Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation' and question 10- (iii) "Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes" of essential indicator under Principal 6.		

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

Yes, to foster business continuity, our Company has implemented a robust Enterprise Risk Management (ERM) policy. This policy serves as a guiding framework for the organisation to effectively navigate and address uncertainties inherent in our operations. By recognising and understanding the nature of these uncertainties, we aim to proactively identify potential risks and develop strategic solutions to mitigate their impact. Through the implementation of our ERM policy, we strive to enhance our ability to anticipate and respond to potential risks, ensuring the sustained success and stability of our organisation.

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.

We are cautious of any actual or potential adverse impacts that may arise from our value chain partners and are dedicated to mitigating the same through continuous improvement in processes and policies. We already have converted the plastics usage wherever possible to reduce environment impact and started using more sustainable products so that we can reuse them and reutilise them. Some initiatives are usage of Aluminium toiletries bottles, wooden base combs, paper packaging toothpaste, usage of FSC certified and recycled paper wherever possible.

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

Assessment is ongoing since Q4 FY 2025-26. The result of the assessment will be published in the FY 2026-27 report.

8. How many Green Credits have been generated or procured?

a. By the listed entity

None generated or procured by the entity in the reporting period.

b) By the top 10 (in terms of value of purchases and sales, respectively) value chain partners

None generated or procured by the entity's value chain partners in the reporting period.

Principle 7:

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

Our organisation is founded on a long-standing philosophy that places guests at the centre of everything we do, treating them with the same respect and care as family. This belief has guided our progress and contributed significantly to our achievements. Drawing on over four decades of experience in the hospitality sector, EIH Associated flagship company of The Oberoi Group remains committed towards elevating the standards of India's hospitality industry. To advance this objective, we collaborate closely with key industry bodies and trade associations and actively engage in public policy discussions that support the sector's growth. Through these partnerships, we work to convey industry perspectives to regulatory authorities and contribute to the development of practical and inclusive policies and standards. We believe that collaboration and collective action are essential for sustainable and equitable growth. Our vision is to support an industry that progresses in a manner that is inclusive, sustainable, and beneficial to all stakeholders.

Essential Indicators

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

08 numbers of trade and industry chambers/ associations

1. b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such a 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	Hotel Association of India (HAI)	National
2	Association of Domestic Tour Operators of India (ADTOI)	National
3	Indian Association of Tour Operators (IATO)	National
4	Outbound Tour Operators Association of India (OTOAI)	National
5	Federation of Indian Chambers of Commerce and Industry (FICCI) (CFO Council)	National
6	Federation of Hotels Restaurants Association of India (FHRAI)	National
7	Pacific Asia Travel Association (PATA) India chapter	National
8	Travel Agents Association of India (TAAI)	National

2. 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.

At EIH Associated, we are committed to uphold the highest standards of ethical business conduct, consistent with the principles outlined in "The Oberoi Dharma". We maintain full compliance with all applicable regulatory requirements and have not been involved in any instances of anti-competitive behaviour. Accordingly, no corrective actions have been undertaken or required in this regard.

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

Leadership Indicators

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

As a member of apex industry associations, the Company proactively contributes in the formulation of new industry standards and regulatory developments. Additionally, we also provide critical suggestions on draft notifications and provide recommendations to various regulators in the best interest of the industry.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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
Not Applicable					

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development

At EIH Associated Hotels Limited, we view business and society as mutually reinforcing, and embrace our responsibility to empower, uplift, and make a difference in the lives of individuals and communities where we operate. As agents of positive change, we seek to usher in transformative change fully capable of significantly enhancing the livelihood opportunities for the underserved and underrepresented and fostering a better, brighter future. To this end, we have successfully undertaken and implemented Corporate Social Responsibility (CSR) projects that are focused on promoting affordable and quality healthcare and education. We believe that these initiatives can help create sustainable communities. To ensure effective implementation of these projects, the board of directors maintains an oversight of the Company's vision for advancing livelihood through the CSR Committee and by structuring and reviewing the guiding principles of our CSR Policy.

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
Not Applicable					

2. Information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

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 Rs.)
EIH Associated Hotels Limited did not undertake any project(s) that has Rehabilitation and Resettlement (R&R) requirements attached to it.						

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

To implement our social initiatives, EIH Associated Hotels Limited has collaborated with SOS's Children's village, a non-governmental organisation. Our collaboration with the NGO is geared towards supporting the education and well-being of underprivileged children. We are proud to see our employees actively involved in these initiatives, forging meaningful relationships with the community we serve. At EIH Associated Hotels Limited, we take all our stakeholders' feedback and grievances seriously and address them with agility. Stakeholders impacted by these initiatives can directly report their concerns to the NGO or our employees, who will promptly and effectively work towards addressing them or escalating them to the appropriate authority within the organisation.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	27%	26%
Directly from within India	97%	96.52%

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 Current Financial Year	FY 2024-25* Previous Financial Year
Rural	Nil	Nil
Semi-urban	Nil	Nil
Urban	28.5%	25.7%
Metropolitan	71.5%	74.3%

* value reinstated for FY 2024-25

Leadership Indicators

1. **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. **CSR projects undertaken by the entity in designated aspirational districts as identified by government bodies):**

S. No.	State	Aspirational District	Amount spent (In Rs.)
-	-	-	-

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)** No
 (b) **From which marginalised /vulnerable groups do you procure?** Not Applicable
 (c) **What percentage of total procurement (by value) does it constitute?** Not Applicable

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
Not Applicable				

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

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

6. **Details of beneficiaries of CSR projects:**

During the year EIH Associated Hotels Limited made a CSR Contribution of Rs. 19.77 Million and continued our support for the social, economic and education needs of the marginalised under-privileged families and children through our collaboration with SOS Children's Village. The Company adopted 10 family homes and spent Rs. 14.61 Lacs per home per annum. These homes were adopted as follows: 5 family homes in Bhubaneswar, Odisha, SOS Village, 2 family homes in Chennai, Tamil Nadu and 3 family homes in Jaipur, Rajasthan. EIH Associated Hotels Limited has also contributed through SOS Children's Villages of India for the higher education of 20 children. Company has also supported in renovation of Govt school in Jaipur, Rajasthan

S. No.	CSR Project	No. of persons benefitted	% of beneficiaries related to vulnerable and marginalised groups
1	SOS Children's Villages of India (Family Homes and Higher Education)	101	100
2	Renovation and upgradation of one school in Rajasthan	550	100

PRINCIPLE 9:

At EIH Associated, we view each day as an opportunity to introduce innovative elements that enhance our ability to deliver personalised, memorable, and sustainable experiences for our guests. Our guests remain our highest priority, and we continuously strive to exceed their expectations. The trust and loyalty they place in us reflect the commitment and excellence demonstrated by our teams. To uphold these service standards, we focus on understanding the evolving preferences of our guests. Collecting guest feedback and incorporating these insights into our business and growth strategies is essential to our approach. Through established mechanisms, we actively seek feedback and suggestions on an ongoing basis. We also recognise the important role our guests play in furthering our sustainability agenda and look forward to their continued inputs to help us strengthen our sustainability initiatives.

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

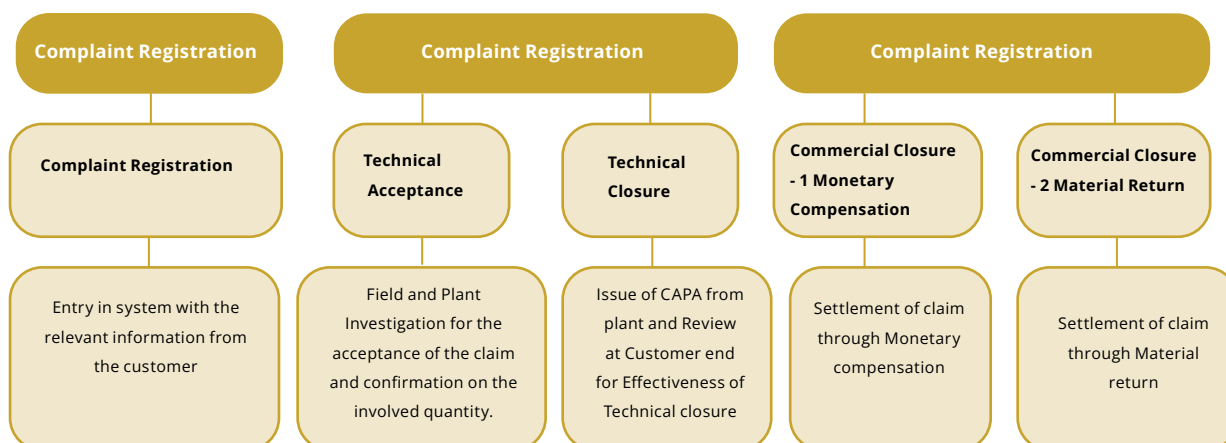
Multi-Channel Feedback Mechanisms: Guest feedback is collected through multiple channels including direct interactions, independently conducted satisfaction surveys, email, phone calls and social media platforms, ensuring easy and accessible avenues for guests to share their views.

Proactive Engagement: Trained staff actively seek feedback during and after the guest's stay, with immediate resolution of concerns wherever possible. Issues requiring further attention are escalated to the respective hotel's General Manager for prompt action.

Structured Feedback Analysis (GQA): The Guest Questionnaire Analysis (GQA) programme provides detailed insights into guest expectations and helps identify key areas for service enhancement.

Independent Quality Audits: For over twenty years, reputed third-party agencies have conducted anonymous mystery audits across our properties to assess adherence to established service and product standards.

Performance Indicator: Our strong guest-centric approach is reflected in a Net Promoter Score (NPS) of over 85.05% across our domestic hotels.



As a leading luxury hospitality company, we remain committed towards operating in a manner that responsibly addresses environmental and social considerations. Our operations emphasise efficient resource utilisation and strong waste management practices grounded in the principles of reduction, recycling, and reuse. We also communicate these efforts to our guests through multiple channels to promote awareness and engagement.

	As a % to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year^		
	Receive during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	2	-	Closed after taking required action.	5	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	0	0	-
Delivery of essential services	Not Applicable					
Restrictive trade practices	-	-	-	-	-	-
Unfair trade practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for Recall
Voluntary Recalls		
Forced Recalls	Not Applicable	

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes, the organisation operates a formal Information Security Management Framework aligned with ISO/IEC 27001, supported by documented policies and procedures accessible through the APEX portal.

Our security and control environment is designed in accordance with the SOC 2 Trust Services Criteria, addressing security, availability, confidentiality, and privacy through role-based access controls, monitoring, and third-party oversight.

We comply with GDPR and applicable global data protection laws, acting as a data controller and/or processor, and applying lawful, transparent processing practices as defined in our publicly available Global Privacy Policy.

Personal and sensitive information is protected through appropriate technical and organisational measures, with access strictly limited to authorised personnel and vetted third parties bound by contractual security obligations.

6. 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 the safety of products/services.

There was no corrective cybersecurity actions initiated during the reporting year, as no material incidents or control deficiencies were identified. To strengthen our ongoing commitment towards protecting user data, we have appointed dedicated Data Protection Officers (DPOs) responsible for overseeing data protection compliance and promptly addressing privacy-related matters. The DPOs are empowered to take appropriate and timely measures to handle data privacy concerns in line with applicable regulations and internal policies. Users may contact our DPOs directly with any questions, concerns, or suggestions regarding data protection by emailing DPO@oberoigroup.com.

7. Information relating to data breaches:

a. Number of instances of data breaches	-
b. Percentage of data breaches involving personally identifiable information of customers	-
c. Impact, if any, of the data breaches	-

Leadership Indicators
1. Channels/platforms where information on products and services of the entity can be accessed.

All information on our services is publicly hosted on the corporate websites:

<https://www.eihassociatedhotels.in/>, <https://www.tridenthotels.com/>, <https://www.oberoihotels.com/>, <https://www.oberoigroup.com>

For any further inquiries, customers can also reach out to us at the contact details provided on our website or physically visit our hotels.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

We integrate sustainability into our service delivery to encourage responsible consumption and enhance guest awareness. Key initiatives include:

Guest Awareness and Education: Guests are routinely informed about the Company's sustainability initiatives and are encouraged to adopt responsible practices during their stay.

Promotion of Paperless Operations: Leveraging digital technology, the Company provides a hands-free, paperless experience, highlighting the benefits of contactless registration, digital check-in and check-out, and electronic transactions.

Environmentally Responsible Hospitality Practices: Guests are encouraged to participate in environment-friendly initiatives such as;

- Opting for optimised linen and towel change schedules
- Using cloth laundry bags instead of plastic
- Participating in recycling through biodegradable garbage bags
- Using reusable glass bottles in place of single-use plastics

Integration of Sustainable Choices in Service Delivery: Sustainable alternatives are embedded across daily operations, ensuring guests consistently experience and participate in responsible practices.

Forward-Looking Initiatives: Under the sustainability-focused brand philosophy "Elements by Oberoi", additional environmentally conscious practices are planned for rollout in the coming financial years, further reinforcing the Company's commitment to responsible hospitality and guest education.

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

As a responsible organisation we ensure transparent and timely communication with stakeholders regarding any changes in services.

Proactive Notifications: Potential service disruptions or discontinuations are promptly communicated to guests through the corporate website and email alerts.

Stakeholder Updates: All significant changes in service status or business operations are shared to keep guests informed and prepared.

Query Resolution: A structured process is in place to address guest queries and concerns arising from such changes, ensuring minimal inconvenience and maintaining guest confidence.

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)

This requirement is not applicable to us, as EIH Associated is a luxury hospitality company and does not manufacture physical products. Wherever relevant, product information is displayed in accordance with applicable regulatory requirements.

Guest satisfaction remains our highest priority. Given the nature of our services, we actively seek individual feedback from guests and use these insights to continually enhance service quality, strengthen loyalty, and encourage referrals. Our feedback framework is anchored by the Guest Questionnaire Analysis (GQA) process, which enables us to remain responsive to evolving guest expectations.

In addition, we gather feedback through a wide range of engagement channels, including direct interactions, foreign tour operators, MICE (Meetings, Incentives, Conferences, and Exhibitions), and ongoing communication through our guest recognition programmes—Trident Privilege and Oberoi One. These channels help us capture valuable insights from diverse stakeholders across key operating locations.

Please refer to the response to Question 1 for further details.

For and on behalf of the Board of Directors

Vikramjit Singh Oberoi

Managing Director

DIN:00052014

Arjun Singh Oberoi

Chairman

DIN: 00052106