GANESH HOUSING LIMITED
(formerly known as Ganesh Housing Corporation Limited)
ISO 9001:2015 | ISO 14001:2015
ISO 45001:2018

REF.NO./GHL/AHMD/2026-2027/476
DATE: AUGUST 11, 2026

To BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001 --------------------------- **Scrip Code : 526367**	To National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 ------------------------- **Symbol: GANESHHOU**

Dear Sir/Madam,

SUB: BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR 2025-2026

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility & Sustainability Report, which forms an integral part of the Annual Report for the financial year 2025-2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For GANESH HOUSING LIMITED

(formerly known as Ganesh Housing Corporation Limited)

Jasmin Arpit Jani
Digitally signed by Jasmin Arpit Jani
Date: 2026.08.11 13:31:39 +05'30'

JASMIN JANI
COMPANY SECRETARY &
COMPLIANCE OFFICER

GANESH HOUSING LIMITED
AHMEDABAD

Encl: As above

GANESH CORPORATE HOUSE
100 ft. Hebatpur-Thaltej Road,
Nr. Sola Bridge, Off. S.G. Highway,
Ahmedabad-380 054. Gujarat, India.
CIN:L45200GJ1991PLC015817
P +91 79 6160 8888
E ganesh@ganeshhousing.com
W www.ganeshhousing.com

ANNEXURE-D

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES:

I. BASIC DETAILS:

1.	**Corporate Identity Number (CIN) of the Listed Entity:** L45200GJ1991PLC015817
2.	**Name of the Listed Entity:** Ganesh Housing Limited
3.	**Year of incorporation:** 13-06-1991
4.	**Registered office address:** Ganesh Corporate House,100 Feet Hebatpur–Thaltej Road, Near Sola Bridge, off S.G. Highway Ahmedabad – 380054
5.	**Corporate address:** Ganesh Corporate House,100 Feet Hebatpur–Thaltej Road, Near Sola Bridge, Off S.G. Highway Ahmedabad- 380054
6.	**E-mail:** secretarial@ganeshhousing.com
7.	**Telephone:** +91-79-61608888
8.	**Website:** www.ganeshhousing.com
9.	**Financial year for which reporting is being done:** 2025-2026
10.	**Name of the Stock Exchange(s) where shares are listed:** BSE Limited and National Stock Exchange of India Limited
11.	**Paid-up Capital:** ₹ 8338.71 Lakhs
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:** Name: Ms. Jasmin Jani Designation: Company Secretary & Compliance Officer Telephone: +91-79-61608888 Email ID: secretarial@ganeshhousing.com
13.	**Reporting boundary–Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):** The disclosure under this report is made on a standalone basis.
14.	**Name of assurance Provider:** Not Applicable
15.	**Type of assurance obtained:** Not Applicable

II. PRODUCTS/SERVICES:

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Real Estate	Engaged in Construction of Residential, Commercial and Infrastructure Development.	100

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

Sr. No.	Product/Service	NIC Code	Percentage of total Turnover contributed
1.	Construction of Residential, Commercial and Infrastructure Development	4100	100

III. OPERATIONS :

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

Location	Number of plants	Number of offices	Total
National	0	1	1
International	0	0	0

19. Markets served by the entity:

a. **Number of location**

Locations	Number
National (No. of States):	1
International (No. of Countries):	0

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

Given the nature of our business, we do not have any exports.

c. **A brief on types of customers**

Ganesh Housing Limited ("the Company") is one of the leading real estate companies in Gujarat. The Company has been contributing to sustainable urbanization with its diverse portfolio of assets, including residential, commercial and retail properties that cater to businesses as well as individual customers. The real estate portfolio of the Company is consisting of:

i. **Residential :**

a) Affordable Housing for lower income groups,

b) Middle income groups and

c) High income groups;

ii. **Offices spaces:** including commercial office spaces for customers;

iii. **Retail:** shops and

iv. **Special Economic Zones (SEZs)**

This broad customer mix reflects the Company's strong market presence and its ability to address a wide spectrum of real estate requirements.

IV. EMPLOYEES:

20. Details as at the end of Financial Year:

a. **Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Employees					
1.	Permanent (D)	123	110	89.43	13	10.57
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**123**	**110**	**89.43**	**13**	**10.57**
	Workers					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

b. **Differently abled Employees and workers:**

Sr. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Differently Abled Employees					
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
	Differently Abled Workers					
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

Note: The Company does not have a direct workforce but instead engages workers through contracted services.

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20
Key Management Personnel	4	1	25

22. Turnover rate for permanent employees and workers

Particulars	FY-2025-2026 (Turnover rate in current FY)			FY-2024-2025 (Turnover rate in previous FY)			FY-2023-2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.88%	2.44%	7.32%	8.92%	0	8.92%	9.82%	1.78%	11.60%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures

Sr. No.	Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity?(Yes/No)
1.	Gatil Properties Private Limited	Wholly Owned Subsidiary Company/ies	100	No
2.	Madhukamal Infrastructure Private Limited		100	No
3.	Million Minds Techspace Private Limited		100	No

VI. CSR Details

24. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes

Turnover	₹ 12533.87 Lakhs
Net worth	₹ 149706.50 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. • **Communities, Investors (other than shareholders) and Value Chain Partners** can lodge grievance on ganesh@ganeshhousing.com. • **Shareholders** can file grievance on secretarial@ganeshhousing.com. • **Employees** of the Company has a formal mechanism under its Whistle Blower Policy / Vigil Mechanism that allows employees to report any concerns or grievances. • **Customers** can lodge complaints on customer.care@ganeshhousing.com	0	0	Nil	0	0	Nil
Investors (other than shareholders)		0	0	Nil	0	0	Nil
Shareholders		3	1	Nil	1	0	Nil
Employees and workers		0	0	Nil	0	0	Nil
Customers		9	0	Nil	59	0	Nil
Value Chain Partners		0	0	Nil	0	0	Nil
Other (please specify)		0	0	Nil	0	0	Nil

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

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

Sr. No.	Material issues 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.	Regulatory Compliance	Risk	Refer to Point 1 below	Refer to Point 1 below	Negative Implications
2.	Operational Risk	Risk	Refer to Point 2 below	Refer to Point 2 below	Negative Implications
3.	Financial Risk	Risk	Refer to Point 3 below	Refer to Point 3 below	Negative Implications
4.	Human Resources Risk	Risk	Refer to Point 4 below	Refer to Point 4 below	Negative Implications

**Indicator: Risk

1. **Regulatory Compliance:**

Risk:	Mitigation Measures:
To ensure timely and effective compliance is the foundation to build the reputation of the Company. It is important to continue to ensure regulatory compliance to build trust among stakeholder groups while also ensuring that operations are in line with relevant and applicable laws to avoid legal violations. Changes in the regulatory environment could potentially impede the ease of doing business, Non-adherence to regulations and principles might affect reputation and enhance compliance costs.	The Company has in house professionally managed team to enable comprehensive compliance management framework. Effective control and efficient oversight of the senior management is ensured by cascading the responsibility matrix till the last performer of the activity. The Company's Code of Conduct, training as well as focus on ensuring 100% compliance and continuous monitoring have enabled a mature and digitally-enabled compliance framework.

2. **Operational Risk:**

Risk:	Mitigation Measures:
The company faces potential losses stemming from internal process failures, system breakdowns, employee errors or fraud, equipment failure, and unpredictable external events like natural disasters. These operational disruptions can delay construction, causing cost overruns and directly reducing company's turnover and profitability.	To mitigate these risks, the company maintains strong internal controls and deploys qualified professionals across all operational tiers. Senior management continuously monitors site-level activities to ensure process compliance, minimize errors, and maintain project execution schedules.

3. **Financial Risk**

Risk:	Mitigation Measures:
The company faces significant overall financial risk driven by raw material price volatility, high debt exposure, and supply chain vulnerabilities. Unpredictable cost escalations in essential inputs like steel, cement, and labor—compounded by supply disruptions that delay project timelines—lead to severe cost overruns that squeeze profit margins and can trigger operating losses. To fund these capital-intensive projects and absorb cost gaps, the business relies heavily on financial assistance from banks and NBFCs, creating steep, non-negotiable principal and interest repayment obligations that strain cash flow and threaten the organization's long-term solvency.	To mitigate project delays and supply chain risks, the company actively adopts modern construction methods like precast technology, accelerating completion schedules while achieving significant savings in labor, time, and execution costs. Operational risks are further controlled through a flexible delivery model—balancing third-party contracting with in-house execution—and by maintaining a two-month reserve inventory of key raw materials to hedge against supply chain disruptions and input price spikes.

4. **Human Resources Risk**

Risk:	Mitigation Measures:
The company faces execution risks from employee attrition across all skill levels, where staff departures for better opportunities can disrupt project workflows and business performance. Additionally, skill gaps caused by rapid technological advancement threaten operational efficiency if employees fail to stay updated with modern industry practices.	To mitigate attrition, the company maintains employee-centric policies, performance-based monetary rewards, and welfare activities, successfully maintaining a low turnover rate. To address skill gaps, the HR department actively upgrades workforce capabilities through internal expert-led training, external industry seminars and conferences, and sponsored online skill-development courses.

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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. These briefly are as follows:

P1:	Business should conduct and govern themselves with Ethics, Transparency and Accountability
P2:	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
P3:	Businesses should promote the wellbeing of all employees
P4:	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized
P5:	Businesses should respect and promote human rights
P6:	Business should respect, protect, and make efforts to restore the environment
P7:	Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
P8:	Businesses should support inclusive growth and equitable development
P9:	Businesses should engage with and provide value to their customers and consumers in a responsible manner

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://ganeshhousing.com/corporate-governance								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 14001:2015 for Environment Management System. • ISO 45001:2018 for Occupational Health and Safety Management System • ISO 9001:2015 for Quality Management System								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	In consonance with NGRBC/ GRI framework we are revaluating our present sustainability standards.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	In consonance with NGRBC/ GRI framework we are revaluating our present sustainability standards.								
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	As a prominent real estate leader in Gujarat, our company actively collaborates with key stakeholders to minimize the environmental impact of our operations and foster secure, sustainable ecosystems. With a steadfast commitment to advancing our ESG efforts, we are determined to evolve into a future-focused organization. Our pursuit of operational excellence drives us to deliver lasting environmental and social value, alongside refining governance practices, reducing carbon emissions, and enhancing workforce diversity. Through these ongoing initiatives, we aim to make a meaningful contribution to both the community and the planet.								

Sr. No.	Governance, leadership and oversight	P1	P2	P3	P4	P5	P6	P7	P8	P9
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Managing Director & CEO is the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies) viz.: Mr. Shekhar G. Patel Managing Director & CEO DIN : 00005091								
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.	Yes. **Risk Management Committee** Mr. Dipakkumar G Patel – Chairman Mr. Shekhar G Patel – Member Mr. Amanvir S Patel – Member Mr. Ashish K Patel – Member **Corporate Social Responsibility Committee** Mr. Dipakkumar G Patel – Chairman Mr. Shekhar G Patel – Member Mr. Ashish K Patel – Member Ms. Aneri D Patel – Member								

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)
	P1 to P9	P1 to P9
Performance against above policies and follow up action	Board of Directors	Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors	Annually

		P1 to P9
11.	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**	No

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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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.

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	2	To enhance the independent directors' understanding of their roles, rights, responsibilities, and the company's business model, a comprehensive familiarization training program was thoughtfully organized. Furthermore, to provide the directors with a practical understanding of the company's core activities, site visits were arranged for ongoing projects. These visits offer an insight to witness the construction processes first-hand, observe project progress, and gain valuable knowledge about the precast technology utilized by the company.	100%
Key Managerial Personnel	24	We have organized training sessions for our Key Managerial Personnel, focusing on fire and lift safety protocols. These sessions are for enhancing knowledge and skills to manage and mitigate risks associated with fire hazards and lift operations effectively. We have facilitated our Key Managerial Personnel to participate in seminars, conferences, and workshops covering important subjects such as AI at Work and Key Learnings from NFRA's Circulars, New Income Tax Code, New Labour Codes and Company Law Compliances, SEBI Compliances, and IND AS. Moreover, we offer in-house facilities for attending webinars hosted by institutes and prominent organizations. These initiatives aim to keep our team well-informed and up-to-date with the latest developments in their respective fields.	100%
Employees other than BOD and KMPs	16	The company conducted a comprehensive development program focused on enhancing employees' communication and interpersonal competencies. The training covered advanced English communication skills, effective public speaking techniques, interactive two-way communication practices, grammar proficiency, and structured reading habits to strengthen comprehension and articulation abilities. We have facilitated our employees to participate in seminars, conferences, and workshops covering important subjects AI at Work and Key Learnings from NFRA's Circulars, New Income Tax Code, New Labour Codes and various seminar on Secretarial Compliances. Moreover, we offer in-house facilities for attending webinars hosted by institutes and prominent organizations. These initiatives aim to keep our team well-informed and up-to-date with the latest developments in their respective fields. These professional development sessions aim to enhance their skills and foster a positive and productive work environment.	100%
Workers	There are no workers on pay-roll of the company and hence this indicator is not applicable to the company.		

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

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

Monetary

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

Non-Monetary

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

The Company had no monetary and non-monetary fines / penalties / punishment / award / settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in Financial Year 2025-2026 based on materiality thresholds.

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not applicable, since there were no case during the year where monetary and non-monetary action has been appealed	

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 have an anti-corruption or anti-bribery policy as a part of Company's Code of Conduct. This policy applies to all individuals associated with the Company, including Directors, Senior Management, Employees, Officers, Associates, Consultants, Contractors, Trainees, Interns, Apprentices, and any other person affiliated with the Company. A detailed version of this policy is placed on the Company's website at:

https://ganeshhousing.com/assets/main/pdf/corporate-governance/policies/Anti-Money-Laundering,Anti-Bribery-&-Anti-Corruption-Policy.pdf

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

There have been no cases involving disciplinary action taken by any law enforcement agency for charges of bribery/ corruption against directors/KMPs/employees/workers that have been brought to the Company's attention.

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

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

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NIL	0	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NIL	0	NIL

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

Not Applicable as there was no such cases were reported

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	710.15	121.89

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases b. Number of trading houses where purchases are made from c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales b. Number of dealers / distributors to whom sales are made c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4..49%	22.59 %
	b. Sales (Sales to related parties / Total Sales)	NIL	NIL
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	51.29%	36.67 %
	d. Investments (Investments in related parties / Total Investments made)	100%	100 %

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

	Particulars	FY 2025-2026	FY 2024-2025	Details of improvements in environmental and social impacts
R&D	Design	3.5%	7%	The company has prepared designs from external design teams & incurred cost against R&D. Percentage cost of Solar, AAC Block, Star Rated AC, STP, RMC with Fly ash, Precast vs total construction cost incurred in current Financial Year.
	Precast	0.0%	0%	
	Readymix Concrete	10.9%	14%	
	AAC Block	3.2%	0.4%	
	STP	0.0%	0.0%	
	Solar Panels	0.0%	0.0%	
	% in Total	17.6%	21.3%	
Capex	Design	1.3%	1%	The company has prepared designs from external design teams & incurred cost against R&D. Percentage cost of Solar, AAC Block, Star Rated AC, STP, RMC with Fly ash, Precast vs total construction cost incurred in current Financial Year.
	Precast	4.7%	27%	
	Readymix Concrete	2.5%	2%	
	AAC Block	0.3%	1%	
	AC system	7.2%	0.0%	
	Solar	0.1%	0.0%	
	% in Total	31.0%	16.10%	

The company has opted for precast technology in our construction practices due to its alignment with sustainability pillars. Precast concrete is environmentally friendly, cost-effective, and promotes socially responsible practices. By utilizing precast construction, the company has significantly reduce air pollution, noise, and waste generation. The high-quality finish of precast concrete allows it to be left untreated, maximizing thermal mass benefits and contributing to green energy-management solutions.

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

The Company has adopted various methodologies for sustainable sourcing. Some of the mechanisms are as follow:

- The company has made a conscious commitment to sustainable sourcing, ensuring that its procurement practices align with environmental and ethical considerations. This approach reflects the company's dedication to minimizing its ecological footprint, supporting communities, and promoting responsible business practices throughout its supply chain
- In line with sustainable sourcing principles, the company prioritizes suppliers who share its values and adhere to environmentally friendly practices. It seeks out materials and resources that are responsibly sourced, aiming to reduce the negative impact on natural ecosystems and conserve valuable resources.
- Ethical labor practices are a cornerstone of the company's sustainable sourcing efforts. It actively collaborates with suppliers that prioritize fair treatment of workers, safe working conditions, and respect for human rights. Regular audits and assessments are conducted to ensure compliance with labor standards and promote the welfare of employees involved in the production process.

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

We prioritize sourcing and procuring over 85% of our direct and indirect materials from local vendors within a 100-kilometer radius. This strategic approach not only supports local businesses but also contributes to our larger sustainability objectives. By reducing transportation distances, we save fuel and minimize CO2 emissions, aligning with our commitment to achieving sustainability goals and promoting environmentally responsible practices.

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.**

The Company does not have any products to reclaim at the end of their life cycle, they have implemented a systems at project and operation sites to effectively manage waste generated during construction and operation processes. These waste management practices prioritize recycling, reuse, and appropriate disposal methods, aligning with regulatory requirements and sustainability guidelines.

During the year, the company has disposed 380 Kg of E-waste and handed over to E-waste recycler company i.e. Ecoli Waste Management Private Limited authorised by GPCB to recycle the e-waste.

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

No.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	110	0	0	0	0	0	0	0	0	0	0
Female	13	0	0	0	0	13	100	0	0	0	0
Total	**123**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

The Company does not have a direct workforce but instead engages workers through contracted services. Hence, this clause may not be applicable to the Company, as it does not have a conventional employer-employee relationship with the workers.

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0	0

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	47.96%	0	Yes	46.02%	0	Yes
Gratuity	98.37%	0	Yes	98%	0	Yes
ESI	5.69%	0	Yes	3.53%	0	Yes
Others	-	-	-	-	-	-

Note: The Company does not have a direct workforce but instead engages workers through contracted services.

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.

We prioritize accessibility for individuals with disabilities by offering ramps at entry points for wheelchair access and ensuring convenient movement through the premises with the use of lifts as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Yes, the company have an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. This policy can be accessed through https://ganeshhousing.com/assets/main/pdf/corporate-governance/policies/Equal-Employment-Opportunity-Policy.pdf

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	0	0	0	0
Female	0	0	0	0
Total	**0**	**0**	**0**	**0**

Note: None of the permanent employees have taken parental leave during the financial year 2025-2026

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

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	No
Other than Permanent Workers	No
Permanent Employees	Yes. The Company has a Vigil Mechanism and Whistle Blower Policy that provides a formal mechanism for all employees to report any concerns or grievances to vigil.ganeshhousing@gmail.com. The policy aims to ensure that employees are able to report instances of unethical/ improper conduct, as well as any grievances for appropriate corrective actions. Through this policy, the Company provides the necessary safeguards to all employees for making disclosures in good faith, without any fear of retaliation.
Other than Permanent Employees	For receiving and redressal of grievances the aggrieved person can report to the concerned Departmental Head.

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	123	0	0	0	0	0
Male	110	0	0	0	0	0
Female	13	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

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8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	110	0	0	6	5.45%	104	95	91.35%	7	6%
Female	13	0	0	3	23%	9	9	100%	2	22.22%
Total	**123**	**0**	**0**	**9**	**7.31%**	**113**	**104**	**92%**	**9**	**8%**
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	110	109	99.09%	104	98	94.23%
Female	13	10	76.92%	9	9	100%
Total	**123**	**119**	**96.74%**	**113**	**107**	**94.69%**
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

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, the coverage such system?**

Yes, the Company holds the ISO 45001:2018 certification, an internationally recognized and accepted Occupational Health and Safety (OHS) Management System Standard. This certification has been diligently implemented across all our facilities and projects. With ISO 45001:2018 in place, we demonstrate our unwavering commitment to maintaining a safe and secure work environment for our employees, contractors, and stakeholders. By adhering to this rigorous standard, we aim to continuously improve our health and safety practices, minimize workplace risks, and prioritize the well-being of all those involved in our operations.

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

As an integral component of our ISO 45001:2018 Occupational Health and Safety Management System, the Company has established a comprehensive procedure for assessing work-related hazards and risks. This involves conducting hazard identification risk assessment sessions, daily site inspections, audits, and other relevant methods for both routine and non-routine activities across all our facilities and projects.

The process of hazard and risk identification is conducted collaboratively, with the active involvement of safety experts and relevant stakeholders. Through this collective effort, we ensure a thorough and accurate assessment of potential risks to occupational health and safety.

The process owners hold the responsibility of overseeing this assessment and ensuring the identification and implementation of adequate controls to manage the identified OHS risks effectively. By taking proactive measures in hazard identification and risk mitigation, the company prioritize the safety and well-being of our workforce and those associated with our operations. This commitment aligns with our objective to maintain a safe work environment that meets the highest standards of occupational health and safety.

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

Yes, the Company has implemented systems and processes for workers to report work and health related hazards and remove themselves from such risks. At our organization, we are dedicated to upholding a safe and secure work environment, and to achieve this, we prioritize comprehensive safety induction training for all staff. This training encompasses the proper use of personal protective equipment (PPE) and job safety procedures. Additionally, we conduct regular safety meetings and mock drills, involving contractor supervisors as well. By empowering our staff with essential knowledge and skills, they can proactively identify potential hazards and swiftly take corrective actions to mitigate risks. We firmly believe that equipping our workforce with these essential tools and training fosters a safer work environment, ensuring the well-being of our employees while optimizing efficiency and productivity.

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

Yes, the Company deeply values the physical and mental well-being of its employees, recognizing its crucial role in achieving our success and growth aspirations. To foster a people-centric culture, the company prioritize employee well-being by offering comprehensive consulting and training programs focused on physical health, mental wellness, and overall well-being.

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

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

12. **Describe the measures taken by the entity to ensure a safe and healthy work place.**

The occupational health and safety risks we face align with the nature of our operations. These risks include workplace ergonomic concerns related to computer usage, indoor air quality, workplace illumination, noise, and fire hazards typical to an office building. Additionally, general risks such as slips, trips, falls, and electrical shock are also identified and addressed.

To ensure comprehensive risk management, we conduct a thorough hazard identification and risk assessment process for each of these risks. This process enables us to implement effective mitigation measures and safeguards throughout our organization.

We prioritize the well-being of our employees by conducting regular site Occupational Health and Safety (OHS) inspections and audits. Moreover, we conduct frequent mock drills for fire and medical emergencies, ensuring preparedness and responsiveness in critical situations.

To foster a culture of safety, our employees undergo regular occupational health and safety training to increase awareness and sensitivity towards OHS aspects. This training plays a vital role in instilling a safety-oriented mindset among our workforce.

As part of our commitment to employee well-being, we have reimagined our well-being programs to encompass various aspects such as pandemic support, mental health, ergonomic health, physical health, and safety at home.

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

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

14. **Assessments for the year:**

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

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

The company's commitment to a robust OHS Management System demonstrates our dedication to maintaining safe work environments and fostering a culture of proactive risk management. By continually evaluating and enhancing our processes, we aim to create a secure and healthy workplace for everyone involved in our operations.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

We firmly believe that engagement with stakeholders is key to understanding their needs, working with them in order to minimize risks, improving credibility and gaining their trust.

Further, we take requisites steps in order to identify our various stakeholders as groups and individuals, who can influence or/ are impacted by our operations/ activities, technology upgradation, government/ local authority regulations and market trends either directly or indirectly consisting of communities, employees, suppliers & contractors, customers, investors & shareholders and regulators for all its operations. It is our commitment to engage with our stakeholders in order to increase mutual cooperation and support for everlasting relationship.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors & Shareholders	No	• Stock exchange intimations • Investor presentations • Newspapers, E-mails, SMS, and Website, • Annual Report • SEBI Complaints Redress System (SCORES) • SMART ODR	Ongoing	To keep investors & shareholders updated about the: - Economic Performance and growth of the company - Awareness about business developments - Dividend payments. Collate queries and feedback from investors to understand their requirements.
Customers	No	• Direct Customer Calls, • Email, SMS, Brochuers, • Advertisement, • Customer Engagement Meetings • Digital Communication (Social Media) and Website	Need Based	- Product launch awareness - Customer Service delivery - Resolve customer query and compliant
Suppliers & Contractors	No	• Email, • Phone calls and • Personal Meetings	As and when required	Timely delivery of material and work completion

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Email, • Digital Communication (Social Media), • Notice Board, • Employee Portal and • Performance Review	Ongoing	To understand employee needs and opinions - To keep employees informed about the organisation's plans and procedures, trainings etc.
Local Communities & NGOs	Yes	• Email and Community Meetings	Need Based	- Need assessments; - CSR programmes and remedial benefits to the beneficiaries; - CSR programme monitoring and evaluation and - Programme Updates.
Regulatory Bodies	No	• Website / portal, • Emails and • One-on-one meeting	Need Based	To ensure compliance and seek approval wherever necessary

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	123	123	100	113	113	100
Other than permanent	0	0	0	0	0	0
Total Employees	**123**	**123**	**100**	**113**	**113**	**100**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	123	0	0	123	100%	113	0	0	113	100%
Male	110	0	0	110	100%	104	0	0	104	100%
Female	13	0	0	13	100%	9	0	0	9	100%

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Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Other than Permanent	0	0	0	0	-	0	0	0	0	-
Male	0	0	0	0	-	0	0	0	0	-
Female	0	0	0	0	-	0	0	0	0	-
Workers										
Permanent	0	0	0	0	-	0	0	0	0	-
Male	0	0	0	0	-	0	0	0	0	-
Female	0	0	0	0	-	0	0	0	0	-
Other than Permanent										
Male	0	0	0	0	-	0	0	0	0	-
Female	0	0	0	0	-	0	0	0	0	-

3. **Details of remuneration/salary/wages, in the following format:**

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)#	2	12202800	0	0
Key Managerial Personnel^	3	12202800	1	1550160
Employees other than BoD and KMP	105	811872	12	458424
Workers	0	0	0	0

#Board of Directors includes: Chairman & Whole-time Director & Managing Director & CEO

^Key Managerial Personnel includes: Chairman & Whole-time Director, Managing Director & CEO, Chief Financial Officer & Company Secretary

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	7.00%	5.92%

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes, the Company has established an internal committee and platform across all offices and sites to address human rights issues, including complaints related to sexual harassment and discrimination. Any employee found guilty of any form of harassment will be subject to severe disciplinary action by the company administration.

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

The Company has framed a mechanism that allows for reporting and remediation of all human rights related issues through its Human Right Policy. This allows all associates, full time consultants, part time consultants, temporary associates, interns, apprentices and other concerned persons / parties of entire supply chain of the company and contractual laborers deployed at our project sites and other material third-party contractors to report any human right-related concerns. Through this mechanism, the Company provides the necessary safeguards to all complainants for making disclosures in good faith. All violations are dealt with utmost seriousness and confidentiality. Substantiated violations lead to disciplinary actions depending upon severity of the violation and may include warning, penalties, legal action and even termination of employees and other concerned parties.

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

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

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

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

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

Yes. The Company's Human Right Policy read with Whistle Blower Policy allows all the stakeholders including employees, contractors, vendors and others to report any human rights related concerns or complaints without fear of retaliation. These policies provide necessary safeguards to all complainants for making disclosures in good faith, through specific guidelines to ensure the protection of the complainant. Further the identity of the complainant is kept confidential at all times, except during the course of any legal proceedings, where a disclosure/ statement is required to be filed to meet the specific requirement of Statutory Authorities. The Company, as a policy, strongly condemns any kind of discrimination, harassment or any other unfair employment practice being adopted against the complainant and full protection is granted to him/ her against any reprisal including but not limited to unfair employment practices such as threat or intimidation of termination/ suspension of services, disciplinary action including transfer, demotion, refusal of promotion and direct or indirect abuse of authority to obstruct the complainant's right to continue performance of his duties during day to day operations.

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

No

10. **Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	0%

- The company has not employed any child labour or forced or involuntary labour. There was no case of sexual harassment. Further no discrimination is made at the workplace on the basis of caste, creed, gender or religion.

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

No significant risk/concern raised.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (in Kilo Joules)	0	0
Total fuel consumption (B) (in Kilo Joules)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**0**	**0**
From non-renewable sources		
Total electricity consumption (D) (in Kilo Joules)	1,97,02,771.20	1,33,27,228.80
Total fuel consumption (E) (in Kilo Joules)	16,49,47,920	8,64,97,080.00
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**18,46,50,691.2**	**9,98,24,308.8**
Total energy consumed (A+B+C+D+E+F)	**18,46,50,691.2**	**9,98,24,308.8**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.147	0.015
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total energy consumed / Revenue from operations adjusted for PPP)	**2.99**	**0.306**
Energy intensity in terms of physical output	**184650691.2/Full Time Employee**	**99824308.8/ Full Time Employee**
Energy intensity (optional) – the relevant metric may be selected by the entity	0	0

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**

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF for India which is 20.340.

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.**

   Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,860	4,928
(ii) Groundwater	32,760	33,945
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**37,620**	**38,873**
Total volume of water consumption (in kilolitres)	**37,620**	**38,873**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations))	0.000030	0.000006
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total water consumption / Revenue from operations adjusted for PPP)	0.00061	0.000122

Parameter	FY 2025-26	FY 2024-25
Water intensity in terms of physical output	**37620 / Full Time Employee**	**38872.5 / Full Time Employee**
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF for India which is 20.340.

4. **Provide the following details related to water discharged:**

Currently, the company does not have a mechanism to measure the water discharge in place. However, the company is in process of planning and developing such mechanism.

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) to Surface water	NOT APPLICABLE	
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

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

Not Applicable

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/M3	0.025	0.028
Sox	mg/M3	0.031	0.029
Particulate matter (PM) – sPM2.5	mg/M3	0.047	0.048
Particulate matter (PM)–PM10	mg/M3	0.056	0.058
Persistent organic pollutants (POP)	mg/M3	0	0
Volatile organic compounds (VOC)	mg/M3	0	0
Hazardous air pollutants (HAP)	mg/M3	0	0
Others – please specify	mg/M3	0	0

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. – **Yes**. Yearly assessment of outdoor air quality at our sites by an external agency viz. Standard Environment Management Systems.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MtCO2e	1663.58	1765.78
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MtCO2e	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover	MtCO2e per Rupee	0.0000013	0.0000003
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO2e	0.0000264	0.0000061
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCO2e	**Total/Full Time Employee**	**Total/Full Time Employee**
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO2e	0	0

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. – **Yes**, Yearly assessment of outdoor air quality at our sites by an external agency viz. Standard Environment Management Systems.

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

As part of our commitment to reducing GHG emissions, we have undertaken various sustainability initiatives. We have installed solar panels at our project site to harness clean energy. Additionally, to promote water conservation, we have implemented percolation/recharge wells to replenish subsurface groundwater. Also, in support of electric mobility, we have facilitated EV chargers at our project site. Furthermore, we have planted trees along the central verge of NH 8C (32 km to 33 km; 33.4 km to 36.2 km) and Hebatpur road, Ahmedabad, covering a total distance of 3.8 km and 2.5 km, respectively. These efforts align with our dedication to environmental responsibility and sustainable practices.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	13.96	50.01
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	**13.96**	**50.01**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001113	0.00000000739
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000002263	0.0000001509
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0

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

*Construction and demolition waste includes recyclable waste like metals, paper, etc. It does not include construction debris. All batteries are covered under a buyback program with the vendors. Therefore, battery waste is not measured.

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

    The Company has implemented robust waste management measures, encompassing waste identification, segregation, collection, recycling, and disposal. Our project sites, locations adhere to comprehensive waste management guidelines and procedures, centered on the 3R principles (Reduce, Reuse, Recycle). This strategic focus emphasizes our commitment to sustainable practices and responsible resource utilization.

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

    The Company's operations are not located in and around ecologically sensitive areas.

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

    The Company has not undertaken any environmental impact assessment of projects in Financial Year 2025-2026.

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

    No.

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				

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

1. a. **Number of affiliations with trade and industry chambers/ associations. – 2 (Two)**

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	GIHED – CREDAI	State
2	Indian Green Building Council	National

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

   During the year, there were no such cases

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

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

   The Company's projects do not fall under the purview of or warrant the need for a Social Impact Assessment (SIA).

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

   The Company has established requisite mechanism that enable local communities to lodge their complaints / grievances. The Company has provided a dedicated email id and landline phone nos. for sending complaints or grievances. This is in consonance with our Stakeholder Grievances Redressal Policy.

   Further, Local communities can voice their concerns through our local site offices of the projects being developed by the Company.

   Local communities can communicate their complaints / grievances through the following;

   ✉: ganesh@ganeshhousing.com

   ☎: +91-79-61608888 (during office hours)

   ✉: secretarial@ganeshhousing.com (this e-mail id is dedicated for shareholder only)

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	10%	10%
Sourced directly from within the district and neighboring districts	89%	93%

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

Location	FY 2025-26	FY 2024-25
Rural	NA	NA
Semi-urban	NA	NA
Urban	NA	NA
Metropolitan	NA	NA

(Place to be categorized as per RBI Classification System–rural / semi-urban / urban / metropolitan)

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

The Company has put in place mechanism which is designed to offer a seamless and transparent redressal process to our customers. We give utmost priority to customer satisfaction and long-term relationships with our customers. For any complaints or feedback, customers can directly reach out to us at customer.care@ganeshhousing.com. We take effective steps to redress the complaints / grievances of the customers in the shortest possible time and to their satisfaction.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	0
Safe and responsible usage	0
Recycling and/or safe disposal	0

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

Particulars	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other–Customers	9	0	-	59	0	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes, the company uphold privacy through IT policies on software usage, password management, and information security. Additionally, we have implemented Sophos Security System for robust cyber security. The policy can be accessed through https://ganeshhousing.com/assets/main/pdf/corporate-governance/policies/Cyber-Security-Policy.pdf

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

No cases/complaints received in above matters.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches : 0

b. Percentage of data breaches involving personally identifiable information of customers: 0.00%

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