

Godrej Properties Limited
Regd. Office: Godrej One,
5th Floor, Pirojshanagar,
Eastern Express Highway,
Vikhroli (E), Mumbai – 400 079. India
Tel.: + 91-22-6169 8500
Website: www.godrejproperties.com

CIN: L74120MH1985PLC035308

July 04, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

The National Stock Exchange of India Limited

Exchange Plaza,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East)
Mumbai – 400 051

Ref: **Godrej Properties Limited**

BSE - Script Code: 533150, Scrip ID - GODREJPROP

BSE- Security Code – 974950, 974951, 975090, 975091, 975856, 975857, 976000 – Debt Segment

NSE - GODREJPROP

Sub: Business Responsibility and Sustainability Report and Independent Assurance Opinion Statement for the financial year 2024-25

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report for the financial year 2024-25 along with Independent Reasonable and Limited Assurance Report provided by TUV SUD South Asia Pvt. Ltd., both forming an Integral part of the Integrated Annual Report for the financial year 2024-25.

This is for your information and records.

Thank you,

Yours truly,

For Godrej Properties Limited

Ashish Karyekar
Company Secretary

Encl: as above

The logo for Godrej Properties Limited, featuring the word "Godrej" in a stylized, cursive script font.

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

- Corporate Identity Number (CIN) of the Listed Entity** - L74120MH1985PLC035308
- Name of the Listed Entity** - Godrej Properties Limited
- Year of incorporation** - February 8, 1985
- Registered office address** - Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai - 400079
- Corporate address** - Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai - 400079
- E-mail** - secretarial@godrejproperties.com
- Telephone** - 022-61698500
- Website** - <http://www.godrejproperties.com/>
- Financial year for which reporting is being done** - FY 2024-25
- Name of the Stock Exchange(s) where shares are listed** - BSE Ltd. (BSE)/ National Stock Exchange of India Ltd. (NSE)
- Paid-up Capital** - ₹ 150.59 Cr.
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** - Mr. Ashish Karyekar, Company Secretary
Telephone No.: 022-61698500
Email Id: secretarial@godrejproperties.com
- 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).** - Consolidated basis
- Name of assurance provider** - TUV SUD South Asia Pvt. Ltd.
- Type of assurance obtained** - Reasonable Assurance of BRSR Core Indicators and Limited Assurance of select non-core indicators

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real Estate Development	Development of Building Projects for sale	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Real Estate Development	4100	100%

III. Operations

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

Location	Number of plants/sites	Number of offices	Total
National	65	8	73
International	0	3	3

Note: We only have sales offices at international locations. However, no operational activity is carried out internationally.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	11 states (Maharashtra, Delhi, Haryana, UP, Punjab, Madhya Pradesh, Telangana, Karnataka, Tamil Nadu, West Bengal, and Gujarat)
International (No. of Countries)	0

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

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

c. A brief on types of customers

Response: Our customers are retail individuals diverse customer requirements spanning various locations, demographics, budgets, and architectural styles, Godrej Properties consistently strives to meet and exceed expectations.

IV. 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)	4,199*	2691	64%	1499	36%
2.	Other than Permanent (Contractual) (E)	1,830**	1,541	84%	287	16%
3.	Total employees (D + E)	6,029	4,232	70%	1,786	30%
WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)			NA		
6.	Total workers (F + G)					

Note: *The total headcount of permanent employees is 4,199 which includes 9 employees from 'Other' gender.

**The total headcount of Contractual Employee is 1,858 which includes 2 employees from 'Other' gender.

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)	41	37	90%	4	10%
2.	Other than Permanent (E)	15	13	87%	2	13%
3.	Total employees (D + E)	56	50	89%	6	11%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)			NA		
6.	Total workers (F + G)					

Note: GPL construction activity is outsourced. Hence, all the workers are employed under contractors & vendors appointed by GPL.

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	2	29%
Key Management Personnel*	2	0	0%

* Key Management Personnel (KMP) includes the Executive Chairperson (EC), Chief Executive Officer (CEO), Chief Financial Officer (CFO) and Company Secretary (CS) but as the EC and CEO are included in Board of Directors, KPM here only includes CFO and CS.

22. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24%	21%	23%	25%	25%	25%	29%	24%	30%
Permanent Workers	NA			NA			NA		

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

23. 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 (Company)/ share of profit (LLP) held by listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Godrej Industries Limited	Holding	44.77%	Yes
2	Ashank Facility Management LLP	Subsidiary	100%	No
3	Ashank Land & Building Private Limited	Subsidiary	100%	Yes
4	Ashank Projects Development LLP (formerly known as Ashank Realty Management LLP)	Subsidiary	100%	No
5	Caroa Properties LLP	Subsidiary	62.896%	Yes
6	Citystar InfraProjects Limited	Subsidiary	100%	No
7	Dream World Landmarks LLP	Subsidiary	40%	No
8	Godrej Athenmark LLP	Subsidiary	100%	No
9	Godrej Buildwell Projects LLP (formerly known as Godrej Construction Projects LLP)	Subsidiary	100%	No
10	Godrej City Facilities Management LLP	Subsidiary	100%	No
11	Godrej Florentine LLP	Subsidiary	100%	No
12	Godrej Garden City Properties Private Limited	Subsidiary	100%	Yes
13	Godrej Genesis Facilities Management Private Limited	Subsidiary	100%	No
14	Godrej Green Properties LLP	Subsidiary	100%	No
15	Godrej Green Woods Private Limited	Subsidiary	100%	No
16	Godrej Highrises Properties Private Limited	Subsidiary	100%	No
17	Godrej Highrises Realty LLP	Subsidiary	100%	No
18	Godrej Hillside Properties Private Limited	Subsidiary	100%	No
19	Godrej Township Development Limited (formerly known as Godrej Home Constructions Limited)	Subsidiary	100%	No
20	Godrej Home Developers Private Limited	Subsidiary	100%	No
21	Godrej Living Private Limited	Subsidiary	100%	No
22	Godrej Olympia LLP	Subsidiary	100%	No
23	Godrej Prakriti Facilities Private Limited	Subsidiary	100%	No
24	Godrej Project Developers & Properties LLP	Subsidiary	100%	No
25	Godrej Projects (Soma) LLP	Subsidiary	100%	Yes
26	Godrej Projects Development Limited	Subsidiary	100%	Yes
27	Godrej Real Estate Distribution Company Private Limited	Subsidiary	100%	No
28	Godrej Realty Private Limited	Subsidiary	100%	No
29	Godrej Reserve LLP	Subsidiary	99.80%	No

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares (Company)/ share of profit (LLP) held by listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
30	Godrej Residency Private Limited	Subsidiary	50.01%	Yes
31	Godrej Skyline Developers Limited (formerly known as Godrej Skyline Developers Private Limited)	Subsidiary	93%	Yes
32	Godrej Skyview LLP	Subsidiary	100%	
33	Godrej Vestamark LLP	Subsidiary	100%	Yes
34	Maan-Hinje Township Developers Private Limited (formerly known as Maan-Hinje Township Developers LLP)	Subsidiary	99%	Yes
35	Oasis Landmarks LLP	Subsidiary	51%	No
36	Prakritiplaza Facilities Management Private Limited	Subsidiary	100%	No
37	Wonder City Buildcon Limited (formerly known as Wonder City Buildcon Private Limited)	Subsidiary	100%	No
38	Godrej Highview LLP	Subsidiary	100%	Yes
39	Pearlshine Home Developers Private Limited	Subsidiary	100%	No
40	A R Landcraft LLP	Joint Venture	40%	Yes
41	Embellish Houses LLP	Joint Venture	50%	No
42	Godrej Amitis Developers LLP	Joint Venture	46%	Yes
43	Godrej Developers & Properties LLP	Joint Venture	37.50%	Yes
44	Godrej Greenview Housing Private Limited	Joint Venture	20%	Yes
45	Godrej Housing Projects LLP	Joint Venture	50%	Yes
46	Godrej Irismark LLP	Joint Venture	50%	No
47	Godrej Macbricks Private Limited (formerly known as Ashank Macbricks Private Limited)	Joint Venture	20%	Yes
48	Godrej Odyssey LLP	Joint Venture	55%	No
49	Godrej Projects North LLP	Joint Venture	50.10%	Yes
50	Godrej Projects North Star LLP	Joint Venture	55%	No
51	Godrej Real View Developers Private Limited	Joint Venture	20%	Yes
52	Godrej Redevelopers (Mumbai) Private Limited	Joint Venture	51%	No
53	Godrej SSPDL Green Acres LLP	Subsidiary	99%	No
54	M S Ramaiah Ventures LLP	Joint Venture	50.05%	No
55	Madhuvan Enterprises Private Limited	Joint Venture	20%	Mo
56	Mahalunge Township Developers LLP	Joint Venture	40%	Yes
57	Manjari Housing Projects LLP	Joint Venture	40%	Yes
58	Manyata Industrial Parks LLP	Joint Venture	1%	No
59	Mosaic Landmarks LLP	Joint Venture	1%	Yes
60	Munjal Hospitality Private Limited	Joint Venture	12%	No
61	Oxford Realty LLP	Joint Venture	35.00%	No
62	Pearlite Real Properties Private Limited	Joint Venture	49%	No
63	Prakhhyat Dwellings LLP	Joint Venture	50%	Yes
64	Roseberry Estate LLP	Joint Venture	49%	Yes
65	Suncity Infrastructures (Mumbai) LLP	Joint Venture	60%	Yes
66	Universal Metro Properties LLP	Joint Venture	49%	Yes
67	Vagishwari Land Developers Private Limited	Joint Venture	20%	No
68	Vivrut Developers Private Limited	Joint Venture	20%	No
69	Wonder Projects Development Private Limited	Joint Venture	20%	No
70	Yerwada Developers Private Limited	Joint Venture	20%	No
71	Godrej One Premises Management Private Limited	Associate	30%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
 (ii) Turnover (in ₹): 4,922.84 Cr.
 (iii) Net worth (in ₹): 17,312.46 Cr.

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 2024-25		Remarks	FY 2023-24		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Communities	Yes, the Stakeholder Engagement Policy and the Whistle Blower Policy for employees are available on our website at https://www.godrejproperties.com/investor/corporate-governance	0	0	Nil	0	0	Nil
Investors (other than shareholders)		0	0		0	0	
Shareholders		0	0		0	0	
Employees and workers		3	0		0	0	
Customers		40	0		27	0	Nil
Value Chain Partners		44	5	The open grievances are under review by the respective project teams, where a resolution could not be reached at the initial level. These cases have now been escalated to senior operational leadership as per internal protocols and are being actively followed up for earliest possible closure. One of the grievances since then has been resolved with supplier consensus	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:

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.	GHG Management	Risk	Real estate assets contribute substantially to global emissions through energy consumption and waste production. Failure to effectively manage these emissions exposes the company to regulatory risks, as governments worldwide implement stricter climate-related regulations and carbon pricing mechanisms	1. Employ renewable energy systems, achieving IGBC Health and Well-being certifications, and prioritize sustainable procurement of materials. 2. Implementing internal carbon pricing and enhancing energy efficiency through LED lighting, smart technologies, and efficient HVAC systems are crucial steps, along with adopting water-saving measures like low-flow fixtures and rainwater harvesting.	Negative

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.	Waste Management	Risk	Waste management poses a significant risk to real estate sectors due to the significant waste generated by construction, operation, and demolition of properties. As environmental regulations become stricter and stakeholders demand more sustainable practices, effective waste management is crucial to ensure compliance, reduce landfill use, and lower environmental impact.	1. We have implemented comprehensive strategies focused on waste diversion, recycling, and reuse. By prioritizing the minimization of construction and operational waste sent to landfills, we actively reduce our environmental impact. 2. Our initiatives include robust recycling programs and onsite material reuse practice. 3. Additionally, through our corporate social responsibility (CSR) projects, we offset additional waste from landfills, further enhancing our commitment to sustainability	Negative
3.	Occupational Health & Safety	Risk	For real estate companies, it is essential to inherent risks associated with property management, construction, and maintenance activities. Providing a safe work environment and preventing accidents are paramount to protecting employees, contractors, and tenants from potential hazards. Compliance with safety regulations is not only a legal obligation but also a critical factor in mitigating financial risks related to workplace injuries, liability claims, and potential fines	1. Our OH&S Management system is aligned with ISO 45001: 2018, conducting thorough audits and risk assessments. 2. Comprehensive training programs ensure staff are versed in safety protocols. Robust incident reporting and transparent communication foster a safety culture, while regular monitoring and reviews enhance effectiveness.	Negative
4.	Sustainable Supply Chain	Risk	Sustainable supply chain management imposes inherent risks for a real estate business in today's interconnected global economy. As the real estate industry relies heavily on suppliers for construction materials, maintenance services, and operational necessities, disruptions or unethical practices within the supply chain can significantly impact project timelines, costs, and reputation.	1. Our approach encompasses thorough supplier screening procedures, designed to assess potential partners based on sustainability criteria and compliance with environmental and social standards. 2. Our vendor screening processes ensure that all partners align with our sustainability objectives, promoting transparency, accountability, and responsible business practices throughout our operations.	Negative
5.	Product & Service Quality	Opportunity	At GPL, Our main priority is to create customer joy through best-in-class delivery with a focus on quality by ensuring high-quality products and services. By consistently delivering superior products and services, such as well-maintained properties, efficient property management, and responsive customer support, the company can cultivate positive relationships with tenants, investors, and other stakeholders.		Positive

For further information on material topics, Refer Page No. 58 of the Integrated Report

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	Risk Management Policy: https://delf2iyv2crj.cloudfront.net/Files/risk-management-policy-WVvQ6WqYQlgaFPnCG5l.pdf Stakeholder Engagement Policy: https://delf2iyv2crj.cloudfront.net/Files/stakeholder-engagement-policy-jsq2oGWqBqOJ5DBF8hk.pdf Sustainable Procurement Policy: https://delf2iyv2crj.cloudfront.net/Files/sustainable-procurement-policy-2ZRdfGMjRy77ODi6D3VU.pdf Anti Sexual Harassment Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-anti-sexual-harassment-policy-iHpyM8PqYFRqotgUkk.pdf Health & Safety Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-health-and-safety-policy-r02-IGSvDUASyFkt2LGIT4p.pdf Employee Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-employee-policy-Th3RUM80CuR1Fw1rLms.pdf Data Privacy Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-data-privacy-policy-ajbbqmM8ePSkNRhPTeA.pdf GPL Human Rights Policy: https://delf2iyv2crj.cloudfront.net/Files/human-rights-policy-bu3VmZ3bbSYHMLdPCE.pdf Environmental Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-environmental-policy-one-pager-VBEoNCo4rf1NzPq9VZf.pdf CSR Policy: https://delf2iyv2crj.cloudfront.net/Files/csr-policy1-OZz3CY14ohLyZTd1Rk.pdf Information Security Policy: https://delf2iyv2crj.cloudfront.net/Files/gpl-information-security-policy-0ohr2PajHowGFd7J0M.pdf Whistleblower Policy: https://delf2iyv2crj.cloudfront.net/Files/whistle-blower-policy-final-yAwlpFhEdo50Py1b.pdf Code of Conduct – Employees: https://delf2iyv2crj.cloudfront.net/Files/gilac-code-of-conduct-v2-0-OFDj010mcZ6tpBhNYr3.pdf Code of Conduct – Vendors/Suppliers: https://delf2iyv2crj.cloudfront.net/Files/code-of-conduct-for-vendors-and-suppliers-g6BGhUMWLVhfqHvbEqQS.pdf Code of Conduct for the Board of Directors and Senior Management: https://delf2iyv2crj.cloudfront.net/Files/code-of-conduct-for-the-board-of-directors-and-senior-management-pdf-5th-feb-mbR30hKoUZlpyRqWpo.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	All Company's policies are in alignment with international standards such as: ISO 45001:2018 ISO 14001:2015 ISO/IEC 27001:2022 Green Building Certifications (IGBC, GRIHA) Forest Stewardship Council UNGC Principles We are still steadfastly committed to the six pillars of our 6P framework—product, partnerships, people, process, profit, and planet. At GPL, we also promote use of FSC certified wood for gold and platinum level projects.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We had undertaken the following goals in FY 2020-2021 (Target year FY2025-26) Social Goals: <ul style="list-style-type: none"> Achieving 35% overall Diversity Provide access to entitlements and well-being for 2,00,000 construction workers Environmental Goals: <ul style="list-style-type: none"> 100% of all buildings are mandated to be green building certified (minimum IGBC Silver or equivalent) Target at least one Gold/Platinum project per zone Commit to SBTi targets and publish 1.5-degree reduction targets with roadmap Maintain Water Neutrality Maintain Carbon Neutrality for Scope 1&2, extend reporting to Scope 3 GHG emissions Minimize Waste to landfill. 								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Social Goals <ul style="list-style-type: none"> Achieved 38.6% overall Diversity Provided access to entitlements and well-being for 2,07,271 construction workers Environmental targets <ul style="list-style-type: none"> 100% of all buildings in reporting boundary are green building certified or under certification 2 Platinum and 7 Gold projects added to the portfolio across pan India Target approved and validated by SBTi Recharged 25 times water consumed in our operations thereby making us a water positive organisation Achieved carbon Neutrality for Scope 1&2 99% waste recycled at project sites. Through our community waste management programs, we diverted 3.1 times the waste sent to landfills from our operations. 								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Response:									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Pirojsha Godrej, Executive Chairperson of Godrej Properties Limited, is responsible for decision making on sustainability related issues. He is also the chairperson of the ESG Committee.								

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.	Yes. At GPL, the ESG Committee consists of two Independent Directors, GPL's Executive Chairperson and GPL's Managing Director & CEO. The Board of Directors of the Company, from time to time, makes the alterations in the composition of the ESG Committee. The Committee meets at least twice a year, and as and when necessary. Duties and Responsibilities of the Committee: <ul style="list-style-type: none"> - Spearhead GPL's overall Sustainability ambition, strategy, and long-term thinking. - Review progress against Sustainability goals across the company. - Review key ESG risks (including changing regulation) faced by GPL in its operations: Water risks Climate risks social risks (Human Rights, Communities) Governance Risk – Integrity of Financial information and systems of risk management are robust. - Agree on materiality of these risks, prioritize specific risks for action, guide strategic initiatives to mitigate and/or adapt basis specific risks. - Identify long term business opportunities based on ESG risks. - Sign off how these risks and their materiality will be disclosed. - Review of non-financial KPIs and whether, taken as a whole, it is fair balanced and understandable. - Review of the going concern assumption; review of the viability statement. - Frame key long-term Sustainability opportunities for GPL and align Board of Directors as required. - Formulate and recommend to the Board of Directors key ESG policies and/or actions, as required. - Performing any other functions and activities related to these terms of reference as requested by the Board of Directors. The ESG Committee updates the Board on ESG progress against goals, risks, and opportunities. 								

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	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the review is undertaken by ESG Committee									Annual Review								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the review is undertaken by ESG Committee									Annual Review								
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:																		
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)										Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable. GRI 205, GRI 2-23, GRI 3-3, GRI 2-26, GRI 2-9

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	18	During the year, the Board of Directors and KMPs of the Company invested time on various updates pertaining to the business, regulations, economy and environmental, social and governance matters.	100%
Key Managerial Personnel	18	During the year, the Board of Directors and KMPs of the Company invested time on various updates pertaining to the business, regulations, economy and environmental, social and governance matters.	100%
Employees other than BoD and KMPs	2843	Health & safety, Environment, Human Rights, Skill Development	100%
Workers*	40070	Health, safety, Environment & Human Rights	100%

Note: *GPL construction activity is outsourced. Hence, all the workers are employed under contractors & vendors appointed by GPL.

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/Fine	Principle 1	Nil			
Settlement		NA			
Compounding fee		NA			
Non-Monetary					
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)	
Imprisonment		NA			
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NA

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.

Response: Yes, the Company has an Anti-Bribery and Anti-Corruption Policy as a part of Godrej Code of Conduct. This policy applies to all stakeholders or persons associated with the Company and who may be acting on behalf of the Company and sets out conduct that must be always adhered to. The Policy is placed on the Company's Website: GILAC Code of Conduct

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 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

Response: Not Applicable, as there were no such cases reported.

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	115.68	186.36

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4.1%	7.05%
	b. Number of trading houses where purchases are made from	145	70
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	69.77%	85.22%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made	NA	NA
	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)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	85.47%	92.14%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
40,078	Safety trainings, Emergency mock drills, implementation of ISO 45001:2018, National Safety Day, World Environment Day, Road Safety Week, and Fire Service Day are also celebrated, safety communications, safety assessment exercise, Health Safety & Environment, Human Rights	100%

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.

Response: Yes, the entity has a code of conduct for Board of Directors, which states that they enrich the Board's decision-making and prevent possible conflicts of interest that may emerge in such decision-making. Refer Page No. 261 of the Corporate Governance. Refer to chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://delf2iyv2crlj.cloudfront.net/Files/code-of-conduct-for-the-board-of-directors-and-senior-management-pdf-5th-feb-mbR30hKoUZlpyRqWpo.pdf

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe. GRI 308, GRI 414

Essential Indicators

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	50.75%	26.66%	R&D (Research and Development) and capital expenditure investments in construction technologies aimed at enhancing environmental performance.
Capex	0.6%	73.34%	

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

Response: Yes

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

Response: We have achieved around 90% sustainable procurement across all our sites, adhering to IGBC guidelines for local procurement within 400km of our operations. By prioritizing sustainability, we reduce environmental impact and support local economies.

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.

Response: Our company is committed to minimizing waste and reducing the extraction of virgin resources through processes focused on reuse and recycling. We actively reuse waste concrete, utilize waste Autoclaved Aerated Concrete (AAC) blocks, and re-utilize aluminium shuttering, promoting responsible disposal practices. We prioritize local sourcing to reduce transportation-related waste and collaborate with recycling agencies to divert construction waste from landfills. To gain a comprehensive understanding of waste generation, we conducted a Construction and Demolition waste study with our developer partners, enabling us to implement effective waste management strategies and contribute to a more sustainable construction industry.

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.

Response: Not Applicable.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details

NIC Code	Name of product/service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain. (Yes/No) If yes, provide the web-link.
4100	New Building Construction	NA	Cradle to Gate	Yes	No

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
New Building Construction	The construction industry has a high embodied carbon footprint due to the materials used.	We have set the Supply Chain target under Science Based Targets initiative (SBTi) for Scope 3 emissions, aiming to mitigate carbon emissions throughout the supply chain. As a sustainable real estate developer, we prioritize responsible procurement of construction materials. By actively engaging with our supply chain, we are dedicated to enhancing resource efficiency across our construction sites.

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	
	FY 2024-25	FY 2023-24
Construction waste	99%	97.92%

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

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-waste	NA			NA		
Hazardous waste	NA			NA		
Other waste	NA			NA		

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
	Not Applicable

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains. GRI 401, GRI 405, GRI 403, GRI 2-7, GRI 404, GRI 406

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	2691	2691	100%	2691	100%	0	0%	16	0.6%	9	0.3%
Female	1499	1499	100%	1499	100%	7	0.5%	0	0%	33	2.2%
Total	4199*	4199	100%	4199	100%	7	0.2%	16	0.4%	42	1.0%
Other than Permanent Employees											
Male	1541	1541	100%	1541	100%	0	0	0	0	0	0
Female	287	287	100%	287	100%	10	3.4%	0	0	0	0
Total	1830**	1830	100%	1830	100%	10	0.5%	0	0	0	0

*The total headcount of permanent employees is 4,199 which includes 9 employees from 'Other' gender

**The total headcount of other than permanent employees is 1,830 which includes 2 employees from 'Other' gender

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

Category	Total (A)	% of workers 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 Workers											
Male											
Female											
Total											
Other than Permanent Workers											
Male											
Female											
Total											

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.25%	0.27%

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

Benefits	FY 2024-25			FY 2023-24		
	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%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	-	-	-	-	-	-
Others - Insurance	100%	NA	Y	100%	NA	Y

3. 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.

Response: The GPL Head Office in Vikhroli, Mumbai is accessible to differently abled employees and workers. Additionally 12 site offices are made accessible. Following steps are being taken:

- We provide gender neutral restrooms which are 'people with disabilities' (PWD) compliant.
- We are doing accessibility audits to identify further modifications required.

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.

Response: Yes, <https://delf2iyv2crlj.cloudfront.net/Files/diversity-anti-discrimination-equal-opportunities-policy1-Ud9lkag64mU55xwSy5.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	100%	72%		
Female	67%	100%		
Total	91%	75%		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes, GPL has policies that allows employees to report concerns without any fear of retaliation.
Other than Permanent Employees	The policies are - - Whistle Blower Policy - Anti Sexual Harassment Policy - Stakeholder Engagement Policy

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

Category	FY 2024-25		FY 2023-24	
	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	Employees are allowed to associate with any trade union or seek collective bargaining agreements. As on March 31, 2025, no employees were part of any independent trade union or collective bargaining agreements.		Employees are allowed to associate with any trade union or seek collective bargaining agreements. As on March 31, 2024, no employees were part of any independent trade union or collective bargaining agreements.	
Male				
Female				
Total Permanent Workers	Not Applicable		Not Applicable	
Male				
Female				

8. Details of training given to employees and workers:

Category	FY 2024-25				FY 2023-24					
	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	2691	2691	100%	1369	50.87%	2123	2123	100%	814	38.34%
Female	1499	1499	100%	718	47.90%	875	875	100%	574	65.60%
Total	4199*	4199	100%	2087	49.70%	3015	3015	100%	1403	46.54%
Workers										
Male	NA				NA					
Female	NA				NA					
Total	NA				NA					

* The total headcount of permanent employees is 4,199 which includes 9 employees from 'Other' gender.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2691	2057	76%	2123	1657	78%
Female	1499	955	64%	875	678	77%
Total	4199**	3017*	72%	3015	2344	78%
Workers						
Male	NA			NA		
Female	NA			NA		
Total	NA			NA		

Note: Employees who have joined on or before 30th September 2024 are eligible for FY25 Performance Management System cycle. 100% employees covered who were in the system as on the day of ratings release.

* employees include 9 employees identified as Others, out of which 5 were eligible and underwent the process.

**The total headcount of permanent employees is 4,199 which includes 9 employees from 'Other' gender

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?

Response: Yes, at GPL, we prioritize safety through the implementation of a robust Occupational Health and Safety (OH&S)

Management system across all our locations. Key components of our safety framework include:

- **Comprehensive Planning:** Before any activities commence, we develop Site Safety Plans and conduct thorough Hazard Identification and Risk Assessments to mitigate potential risks effectively.
- **Work Permit System:** Our Work Permit System ensures that tasks are performed safely and in accordance with established protocols.
- **Internal Safety Audits:** Regular internal safety audits are conducted to evaluate the effectiveness of safety measures and identify areas for improvement.
- **Culture for Safety and Capability Building:** We foster a culture of safety and continuously build capabilities among our employees through:
 - Comprehensive Safety Induction programs for all new hires.
 - Job-specific trainings to equip employees with the necessary skills for safe task execution.
 - Motivational programs and safety campaigns to instill a positive safety culture.
 - Regular review meetings, including Contractor Site Safety Committee, Joint Site Safety Committee, and Management review meetings, to address safety concerns and drive improvements.
 - Health check-ups and toolbox talks to monitor employee well-being and reinforce safety practices.
- **Continual Improvement:** Our internal audit mechanism monitors safety performance and identifies areas for ongoing enhancement, ensuring compliance with safety standards and regulations.

These initiatives underscore our unwavering commitment to the safety and well-being of our employees and stakeholders, as well as our dedication to continually improving safety standards across all 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?

Response: As part of our Occupational Health and Safety (OH&S) Management System, SOP GPL PHS 02 has been developed to provide a structured approach for hazard identification, risk assessment, control implementation, and improvement of occupational health and safety (OH&S) within our organization.

This SOP systematically guides the process for hazard identification for all activities, following the hierarchy of controls framework. This framework includes the following steps:

- **Elimination:** Identifying opportunities to remove hazards entirely from the workplace.
- **Substitution:** Identifying safer alternatives to hazardous materials, equipment, or processes.
- **Engineering Controls:** Implementing physical changes to the work environment to isolate or minimize exposure to hazards.
- **Administrative Controls:** Implementing policies, procedures, and training programs to reduce exposure to hazards.
- **Personal Protective Equipment (PPE):** Providing appropriate PPE to workers as a final line of defence against identified hazards.

The goal of this SOP is to prioritize risk control measures that effectively mitigate or eliminate identified hazards. By following this systematic approach, we aim to ensure the safety and well-being of all personnel involved in our operations.

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

Response: The GPL Occupational Health and Safety (OH&S) Management System, as outlined in the Safety Manual, comprehensively delineates the roles and responsibilities of each stakeholder, including workmen. The manual serves as a guiding document that ensures clear understanding and adherence to safety protocols throughout project execution.

Key elements of the Safety Manual include:

Roles and Responsibilities: The manual explicitly outlines the roles and responsibilities of all stakeholders involved in the project, including management, supervisors, contractors, consultants, and workmen. Each stakeholder is provided with clear guidance on their specific duties regarding safety compliance and incident prevention.

Worker Roles: It is emphasized within the Safety Manual that workers possess full rights to refuse work if they identify any unsafe conditions during project execution. This right empowers workers to prioritize their safety and well-being, ensuring that potential hazards are promptly addressed to prevent accidents or injuries

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

Response: GPL's contract safety rules and regulations encompass a robust procedure for establishing and operating Health Management and Medical Facilities at all our locations. As part of this initiative, a medical officer regularly visits each site at least once a week, with designated timings prominently displayed for easy access. We strongly encourage all workers to utilize this facility for addressing any non-occupational medical issues they may encounter.

11. Details of safety related incidents

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.039	0.03
Total recordable work-related injuries	Employees	0	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: *Workers are appointed by contractors

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

Response: GPL has implemented a range of measures to ensure a safe and healthy workplace environment for all employees. These initiatives include:

- **Developing Occupational Health and Safety Policy:** GPL has developed a comprehensive Occupational Health and Safety (OH&S) policy that outlines the organization’s commitment to providing a safe work environment and adhering to relevant regulations and standards.
- **Conducting Trainings:** Regular safety trainings are conducted for employees to ensure they are equipped with the necessary knowledge and skills to identify and mitigate workplace hazards effectively. This includes training on hazard recognition, emergency procedures, and the proper use of personal protective equipment (PPE).
- **Internal Audits:** GPL conducts internal audits to assess the effectiveness of safety measures and identify areas for improvement. These audits help ensure compliance with safety regulations and standards and promote continuous improvement in safety performance.
- **Daily Inspections:** Daily inspections are carried out to identify and address potential hazards in the workplace promptly. This proactive approach helps prevent accidents and injuries and maintains a safe working environment.
- **Hazard Identification and Risk Assessment:** GPL conducts regular hazard identification and risk assessment activities to identify workplace hazards and assess the associated risks. This allows for the implementation of appropriate control measures to minimize risks to employee health and safety.
- **Formation of Safety Committees:** Safety committees comprising representatives from various departments are formed to promote employee involvement in safety initiatives. These committees facilitate communication and collaboration on safety matters and help drive continuous improvement in safety performance.
- **Developing Emergency Response Plans (ERP):** GPL has developed Emergency Response Plans to effectively respond to accidents, injuries, or other emergencies. This includes conducting regular emergency mock drills to ensure employees are familiar with emergency procedures and can respond appropriately in emergency situations.
- **Developing Health & Safety Plan:** A Health & Safety Plan is in place to outline specific measures and strategies aimed at promoting employee health and safety in the workplace. This plan includes initiatives such as safety campaigns, health and wellness programs, and awareness campaigns on issues like smoking cessation, alcohol addiction, and HIV awareness.
- **Health and Wellness Programs:** GPL offers health and wellness programs to employees to promote overall well-being. These programs may include initiatives such as smoking cessation programs, alcohol addiction support, HIV awareness campaigns, and other health promotion activities.
- **Meeting Legal Requirements:** GPL ensures compliance with all applicable occupational health and safety regulations, standards, and legal requirements. This includes regularly reviewing and updating safety policies and procedures to reflect changes in regulations and industry best practices.

By implementing these measures, GPL demonstrates its commitment to providing a safe and healthy workplace environment for all employees, promoting employee well-being, and fostering a culture of safety across the organization.

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

	FY 2024-25			FY 2023-24		
	Filed during this year	Pending resolution at the end of year	Remarks	Filed during this 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:

	% 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.

Response: As per our process, hazard identification is systematically conducted for all activities to pinpoint potential risks. We then prioritize risk control measures in line with the hierarchy of controls, which includes elimination, substitution, engineering controls, administrative controls, and personal protective equipment (PPE). Once the control measures are finalized, we ensure dissemination of these hazards and controls to the execution team, including workers, to proactively eliminate hazards arising in day-to-day work. In addition to risk assessment, we actively share horizontal deployment related to incident case studies across all locations. This ensures the implementation of control measures and fosters a culture of continuous improvement in our safety practices.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Response: (A) Yes, (B) Yes

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

Response: Statutory compliances/challans have been submitted by all the contractors during each RA bill from the Contractors. GPL also has monthly compliance audits in place to ensure compliance from the contractors.

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.

Response:

	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

Response: Yes. We are committed to supporting our employees not just during their careers, but also as they prepare for life beyond work. Retirement is a significant milestone, and we ensure that our people can make this transition with dignity, clarity, and peace of mind.

We offer ongoing medical insurance to our retired employees, extending coverage to their spouses, children, and parents under Section 80D tax benefits, reinforcing our commitment to their continued well-being. These benefits help safeguard their health and reduce financial stress during retirement.

5. 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	100%*
Working Conditions	

Note: *Includes all contractors.

The general terms of the contract and safety SOP has been agreed and executed by all the contractors working at site which involves maintaining good working conditions at site. Health & safety, including working conditions are evaluated by the Safety team through frequent Audits as spelled out in our EHS SOP.

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.

Response: The general terms of the contract as well as the Supplier’s Code of Conduct require the value chain partners to maintain safe working conditions. Our safety policy applies to all contractors who are working on our project locations. As mentioned in the questions above, the entire project shares all areas of health and safety precautions and working conditions, including risk detection and corrective methods.

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

GRI 413, GRI 402, GRI 408, GRI 409, GRI 412, GRI 406

Essential Indicators

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

Response: Key stakeholders are individuals, organizations, parties, or entities who are either impacted by GPL or have the power to influence GPL. They are prioritised based on criteria such as dependence, responsibility, influence on GPL and impact of GPL's activities on them.

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	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government Bodies and Regulatory Agencies	No	Meetings and personal interactions	Need Basis	Ensuring statutory compliance, environmental and social responsibility, robust corporate governance practices, and maximizing tax revenues are imperative facets of holistic business management.
Joint Venture Partners	No	Workshops, meetings, and personal interactions	Continuous engagement	Addressed through a structured process ensuring efficient delivery.
Suppliers	No	Feedback surveys and personal interactions	Continuous engagement	Encompass health and safety initiatives, regular capacity building efforts, and compliance measures
Consultants	No	Workshops, meetings, and personal interactions	Continuous engagement	Encompass capacity building and quality enhancement, addressing key topics and concerns raised throughout the consultation process
Contractors	No	Meetings and personal interactions	Continuous engagement	Encompass capacity building, health, and safety.

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.

Response: At GPL, we carry out frequent interactions with our stakeholder groups. By actively involving the stakeholder groups and collecting their feedback on various topics, including economic, environmental, and social aspects, we ensure that key concerns and responses are effectively communicated to the board members. The Company also has established engagement plan based on stakeholder's characteristics, needs and expectations. This plan serves as a guide for us to tailor our engagement activities and leverage diverse platforms.

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

Response: Yes, we periodically consult with our stakeholders to identify environmental and social topics of importance. We use a materiality lens to evaluate our top risks, considering both qualitative and quantitative likelihood and impact criteria to ensure a thorough evaluation across various dimensions. Our materiality is assessed using the six integrated reporting capitals and the most recent GRI frameworks. The evaluation of our engagement with local stakeholders is conducted by our ESG Committee. This evaluation is subsequently shared with the Board, which includes the Stakeholder Relationship Committee, for discussions, review, and improvement. The members of our

ESG Committee, who supervise the outcomes of our materiality assessments, also identify the important issues relevant to our company. For efficient communication with our stakeholders, we have implemented a dedicated intranet site. Additionally, we adhere to standardized debriefing processes, develop training modules, and arrange internal conferences where local managers convene to exchange operational best practices.

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

Response: We promote social protection for our workers through our partnerships with NGOs and regulatory bodies. Our focus is on registration under Building and Other Construction Workers (BOCW) and other welfare schemes. We regularly engage with construction workers through our NGO partners to assist them in getting the welfare scheme benefits that they are entitled to. In FY 2024-2025 32,500 workers were benefited through this engagement.

PRINCIPLE 5: Businesses should respect and promote human rights. GRI 402, GRI 408, GRI 409, GRI 412, GRI 406

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ Workers (B)	%B/A	Total (C)	No. of employees/ Workers (D)	% D/C
Employees						
Permanent	4199	4199	100%	2669	2669	100%
Other than Permanent	1830	1830	100%	0	0	NA
Total Employees	6029	4199	100%	2669	2669	100%
Workers						
Permanent						
Other than Permanent						
Total Employees						

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25				FY 2023-24					
	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	4199	0	0%	4199	100%	3015	0	0%	3015	100%
Male	2692	0	0%	2692	100%	2,123	0	0%	2,123	100%
Female	1499	0	0%	1499	100%	875	0	0%	875	100%
Other than Permanent	1830	0	0%	1830	100%	1211	0	0%	1211	100%
Male	1561	0	0%	1561	100%	1069	0	0%	1069	100%
Female	295	0	0%	295	100%	142	0	0%	142	100%
Workers										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										

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	5,18,20,000	2	64,30,000
Key Managerial Personnel	2	2,70,49,308	0	Nil
Employees other than BoD and KMP*	2691	14,99,995	1499	10,26,730
Workers				NA

Note: *Excludes employees from 'other' gender and employees located in international geographies from HC and remuneration details above.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	24%	21%

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

Response: Yes, we have an internal committee and platform at all offices and sites of the company to address human rights issues such as complaints pertaining to sexual harassment and discrimination. Any employee found guilty of any form of harassment may face strong disciplinary action from the company administration. The links to the policies are mentioned in our website at: <https://www.godrejproperties.com/investor/corporate-governance>.

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

Response: At GPL, we prioritize human rights in all our operations and investment agreements. We conduct thorough human rights reviews and incorporate stringent human rights clauses into our agreements. In addition to that, human rights training is provided for contractual personnel as part of contractual processes with agencies. To facilitate reporting and address any grievances related to human rights issues, we have established multiple platforms. We have various engagement formats and site events to address any grievances, as well as a provision to connect with leaders on any grievance matter through details available on the company's intranet.

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Filed during the year	Pending resolution at the end of year		Filed during the year	Pending resolution at the end of year	
Sexual Harassment	3	0	Nil	6	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	6
Complaints on POSH as a % of female employees / workers	0.2%	0.69%
Complaints on POSH upheld	3	6

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

Response: The complainant's identity is concealed if they are not comfortable sharing. Also, in case the complainant wants to make a police complaint considering fear of retaliation by the respondent then the POSH IC helps raise the same. POSH IC or HR teams in case of discrimination take interim measures to avoid any interaction between both parties to avoid any adverse consequences during investigation period.

9. Do human rights requirements form part of your business agreements and contracts?

Response: Yes, the human rights norms and standards followed by GPL also extend to our business agreements and contracts.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others- Health & Safety, Working hours	100%

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

Response: We have established several procedures to address human rights risks. Six sample sites were chosen for assessments, and no instances of non-compliance with human rights have been identified across our sites, eliminating the need for remediation actions. Nonetheless, minor observations were observed during third-party assessments conducted on the selected sample sites for the audit.

Leadership Indicators

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

Response: We have put in place a code of conduct, company values, and policies to ensure that human rights are respected and upheld at every level of our operations. To encourage employees to voice their concerns, we have implemented an open-door and whistleblower policy. There have been no human rights grievances/complaints resulting in introduction/ modification of business process.

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

Response: We have diligently conducted Human Rights Assessments for this year, scrutinizing all our operations, including 100% of GPL's offices and project sites. These assessments, mandated by GPL's human rights policy and aligned with the United Nations' guidelines, comprehensively cover crucial areas such as health and safety, working hours, wages and leave policies, fair treatment practices, community impacts, product stewardship, freedom of association, prevention of forced labor and child labor, discrimination mitigation, and robust compliance monitoring. Additionally, every project and site office has undergone rigorous self-assessment on human rights issues. Furthermore, to ensure a deep understanding and commitment across our workforce, all employees have participated in thorough training sessions focused on human rights awareness.

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?

Response: Yes. Godrej One the head office is accessible. Additionally 12 site offices - Marketing and Show Apartment offices are fully accessible inclusive of tactile flooring, all inclusive washrooms, ramps, broad pathways etc.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour	100%
Involuntary Labour Wages	100%
Others - please specify	NA

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

Response: We have a robust ESG assessment framework in place for all our value chain partners.

Based on this, we identify suppliers who may pose potential ESG risks or have areas of negative impact. For these suppliers, we conduct focused engagement through dedicated programs and targeted communication, outlining key risk areas and recommending mitigation actions to help them manage risks effectively and enhance their ESG performance

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment. GRI 305, GRI 306, GRI 201 – 2, GRI 307, GRI 303

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity Consumption (A)	5,650.60 GJ	698.58 GJ
Total Fuel Consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	5,650.60 GJ	698.58 GJ
From Non-renewable sources		
Total electricity consumption (D)	21,937.23 GJ	18,452.1 GJ
Total fuel consumption (E)	9614.44 GJ	7224.5 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	31,567.79 GJ	25,676.66 GJ
Total energy consumed (A+B+C+D+E+F)	37218.39 GJ	26,375.24 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000007	0.0000008
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed / Revenue from operations adjusted for PPP)	0.000016	0.000019
Energy intensity in terms of physical output (GJ/sq.ft. produced)	0.058	0.055

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators

**The turnover is adjusted for purchasing power parity using the conversion factor of 20.66 from the IMF database for the latest year, 2025.

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.

Response: Not Applicable

3. Provide details of the following disclosures related to water.

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	12,730.58	794.65
(iii) Third party water	3,20,194.420	290,783.76
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,32,925	291,574.42*
Total volume of water consumption (in kilolitres)	4,092,24.75*	352,587.96
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000083	0.0000115
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP)	0.000172	0.000259
Water intensity in terms of physical Output (kl/sq.ft. produced)	0.043	0.0362

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators.

* Total water consumption is 4,09,224.75 KI out of which 76,299.75 KI water is recycled water hence the total water withdrawal is 3,32,925 KI.

**The turnover is adjusted for purchasing power parity using the conversion factor of 20.66 from the IMF database for the latest year, 2025.

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

Parameter	FY 2024-25	FY 2023-24
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	Nil	Nil
- 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)		

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators.

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

Response: Not Applicable

6. Please provide details of air emissions (other than GHG emissions) by the entity.

Parameter	Please specify unit*	FY 2024-25	FY 2023-24
NOx	tonnes	0.17	1990.96
SOx	tonnes	0.71	1083.89
Particulate Matter (PM)	tonnes	0.17	PM2.5=2785.99 PM10= 6217.38
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - please specify	NA	NA	NA

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators.

*Unit for FY 2023-24 Parameter were $\mu\text{g}/\text{m}^3$

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

Parameter	Unit	FY 2024-25	FY 2023-24
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	668.30	541.74
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	4,433.36	3,528.69
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/rupee	0.000000104	0.000000134
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Power Purchasing Parity (PPP)**	tCO ₂ e/rupee	0.0000021	0.000003
Total Scope 1 and Scope 2 emission intensity in terms of physical output (tCO ₂ e/sq. ft. produced)	tCO ₂ e/sq. ft. produced	0.008	0.0087

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators

**The turnover is adjusted for purchasing power parity using the conversion factor of 20.66 from the IMF database for the latest year, 2025.

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

Response: To effectively reduce GHG emissions, GPL has adopted a comprehensive and multi-faceted approach. Firstly, we are increasing the adoption of alternative clean energy options to minimize our reliance on fossil fuels. By transitioning to renewable energy sources, such as solar power, we can significantly reduce our carbon footprint. Additionally, we are actively supporting energy efficiency measures, use of green grid electricity wherever available switching to fuel efficient and low carbon equipment across our operations. To offset any remaining emissions, GPL is undertaking proactive afforestation and land use focused projects. By investing in these initiatives, we contribute to the restoration and preservation of ecosystems, which serve as natural carbon sinks. Through this multi-pronged approach, which encompasses clean energy adoption, energy efficiency measures, and carbon offset projects, GPL is committed to achieving substantial reductions in GHG emissions. By aligning our actions with sustainability goals, we aim to play a significant role in mitigating climate change and creating a more environmentally responsible future.

9. Provide details related to waste management by the entity

Parameter	FY 2024-25	FY 2023-24
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	3.2	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	19,774.55	12,954.86
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any (G)	0.33	1.54
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	18,18,306.01	813,579.86
Soil	18,17,564.03	812,916.64
Scrap	741.97	663.22
Debris	0	0
Total (A+B + C + D + E + F + G + H)	18,38,084.09	826,536.27
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000037	0.0000272
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)**	0.00077	0.00061
Waste intensity in terms of physical output (MT/sq. ft. produced)	0.19	0.0858
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	593.19	664.76
(ii) Reused	1818291.09	813,867.24
(iii) Other recovery options	0	0
Total	1818884.28	814,532
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	19,200.08	12,004.26
(iii) Other disposal options	0	0
Total	19,200.08	12,004.26

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators

**The turnover is adjusted for purchasing power parity using the conversion factor of 20.66 from the IMF database for the latest year, 2025.

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.

Response: Appropriate management of waste is of utmost importance to us and hence, we are committed to strictly adhering to waste management regulations. However, we go beyond mere compliance by adopting a proactive approach to minimize the environmental impact of the waste we generate. In line with regulations, we ensure that hazardous

waste is disposed of through authorized third-party recyclers. For non-hazardous waste, including metal scraps and construction debris, we also work with authorized recyclers to ensure proper disposal and recycling. This enables us to divert these materials from landfills and promote a circular economy. In the case of non-hazardous organic waste, we have implemented composting methods. By composting organic waste, we can produce high quality manure that is then utilized for project landscaping and in our plant nursery. To further enhance our waste management efforts, GPL has established integrated decentralized solid waste management programs in Konark, Bhubaneshwar, Batala, and Agra. These programs aim to minimize waste sent to landfills by implementing effective waste reduction and recycling strategies. We believe that collective action is crucial for achieving meaningful results. Therefore, we actively partner with various organizations and engage in clean-up drives and campaign rallies. By collaborating with these entities, we can translate innovative waste management practices into tangible on-ground results. Through our comprehensive waste management initiatives and collaborative partnerships, we are committed to minimizing waste to landfill and making a positive environmental impact.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
None of the project sites/offices in the reporting period are in/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:

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
Godrej Splendour	SIA/KA/INFRA2/414866/2023	17/01/2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=2572446&proposal_no=SIA%2FKA%2FINFRA2%2F414866%2F2023&proposal_id=2572445
Godrej Park Retreat	SIA/KA/INFRA2/412100/2022	22/12/2022	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=2207347&proposal_no=SIA%2FKA%2FINFRA2%2F412100%2F2022&proposal_id=2207346
Godrej Bengal Lamps	IA/KA/INFRA2/455165/2023	05/04/2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=31225873&proposal_no=IA%2FKA%2FINFRA2%2F455165%2F2023&proposal_id=31225869
Godrej Reserve	SIA/MH/INFRA2/453110/2023	23/11/2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=31225873&proposal_no=IA%2FKA%2FINFRA2%2F455165%2F2023&proposal_id=31225869
Godrej Nurture (Bhandup)	IA/MH/INFRA2/465720/2024	15/03/2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=26344506&proposal_no=SIA%2FMH%2FINFRA2%2F453110%2F2023&proposal_id=26344505
Prakhhyat Dwellings LLP- (Godrej Nirvaan & Gdrej Upwan & Godrej Upavan)	SIA/MH/INFRA2/450660/2023	30/10/2023	Yes	YES	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=20795387&proposal_no=SIA%2FMH%2FINFRA2%2F450660%2F2023&proposal_id=20795383
Caroa Properties LLP (Godrej City)	SIA/MH/INFRA2/438130/2023	27/07/2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=7112022&proposal_no=SIA%2FMH%2FINFRA2%2F438130%2F2023&proposal_id=7112020
Godrej Properties Limited (Godrej Ascend)	SIA/MH/INFRA2/522146/2025	03/02/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=119167523&proposal_no=SIA%2FMH%2FINFRA2%2F522146%2F2025&proposal_id=119167522

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
Environment Clearance for proposed Residential Group Housing Colony over an area of 14.86225 acres planned at Village-Daultabad, Sector-103, Gurugram, Haryana by M/s Godrej Vestmark LLP.	SIA/HR/INFRA2/471525/ 2024	31/08/2024	External	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FHR%2FINFRA2%2F471525%2F2024&proposal=65325063
Environment Clearance of Proposed Residential Group Housing Project Site No. 25, Sector 43, Gurugram, Haryana by M/s Godrej Projects Development Ltd. Th. Dir. Amitesh Shah, s/o, c/o, Dilip Shah	SIA/HR/INFRA2/466662/ 2024	20/12/2024	External	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FHR%2FINFRA2%2F46662%2F2024&proposal=54724474
Environment Clearance for Proposed Residential Group Housing project at Site No.100 in Sector- 54, Village Haidarpur Viran, District Gurugram, Haryana by Sh./ Smt. Wonder city buildcon Ltd. Th. dir. anuj shandilya, d/o, s/o, w/o, c/o, Gopi Sharma	SIA/HR/INFRA2/469415/ 2024	14/09/2024	External	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FHR%2FINFRA2%2F469415%2F2024&proposal=61172662
Yeshwanthpura Project Type: Residential Address : J B Kaval(JARAKBANDEKAVAL) Village, MANGARAM & SONS, TUMKUR ROAD, Yelahanka Hobli, Bengaluru North (Additional), Bengaluru.	SIA/KA/INFRA2/480246/ 2024	8/29/2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F480246%2F2024&proposal=75295658
Ramaiah Project Type : Residential Address : Akkalenahally & Mallenahally Village Shettigere Village, Kasaba Hobli, Devanahalli Taluk, Bengaluru Rural	SIA/KA/INFRA2/505386/ 2024	2/14/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F505386%2F2024&proposal=111248912
Thanisandra Project Type : Residential Address: Kogilu Village, Yelahanka Hobli, Bengaluru North (Additional), Bengaluru.	SIA/KA/INFRA2/515191/ 2024	3/7/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F515191%2F2024&proposal=115132359
Woodscapes Project Type : Residential and Commercial Address: Konadasapura Village Bidarahalli Hobli Bangalore East Taluk, Bangalore	IA/KA/INFRA2/455165/ 2023	1/20/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FKA%2FINFRA2%2F455165%2F2023&proposal=31225873
Godrej Ananda Project Type : Residential Address : Hi-Tech, Defence and Aerospace Park (Hardware Housing Sector), (KIADB),Bagalur Village, Jala Hobli, Bangalore North Taluk, Bangalore Urban	IA/KA/INFRA2/455095/ 2023	2/10/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FKA%2FINFRA2%2F455095%2F2023&proposal=30975583

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
Godrej Lakeside Orchards Project Type : Residential Address : Kodathi Village, Varthur Hobli, Bangalore East Taluk, Bangalore	SIA/KA/INFRA2/505814/ 2024	2/14/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F505814%2F2024&proposal=111517116
Godrej Prakriti Project Type : Residential cum Commercial Complex Address : 187 F/1 (Old-150), B.T. Road, Mouza-Rambhadrabati & Sukhchar, J.L. No. 7 & 9, Ward No. 14 of Panihati Municipality, Dist. Nort 24 Parganas, Kolkata-700115	SIA/WB/INFRA2/440642/ 2023	2/24/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FWB%2FINFRA2%2F440642%2F2023&proposal=8032669
Godrej Se7en (Phase - III) Project Type : Residential Complex Address : Mouza-Banagram, J.L. No. 16 and Mouza - Sarmasterchak, J.L. No. 17, PS - Bishnupur, P.O - Kulerdari & Rasapunja, Under Kulerdari & Rasapunja Gram Panchayats, Dist. - South 24 Parganas, West Bengal, Pin No. - 700104	SIA/WB/INFRA2/462958/ 2024	9/10/2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FWB%2FINFRA2%2F462958%2F2024&proposal=47033866
Godrej Se7en (Phase - IIB) Project Type : Residential Complex Address : Mouza-Banagram, J.L. No. 16 and Mouza - Sarmasterchak, J.L. No. 17, PS - Bishnupur, P.O - Kulerdari & Rasapunja, Under Kulerdari & Rasapunja Gram Panchayats, Dist. - South 24 Parganas, West Bengal, Pin No. - 700104	SIA/WB/INFRA2/414728/ 2023	10/16/2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FWB%2FINFRA2%2F414728%2F2023&proposal=2550767
Godrej Se7en (Phase - IIA) Project Type : Residential Complex Address : Mouza-Banagram, J.L. No. 16 and Mouza - Sarmasterchak, J.L. No. 17, PS - Bishnupur, P.O - Kulerdari & Rasapunja, Under Kulerdari & Rasapunja Gram Panchayats, Dist. - South 24 Parganas, West Bengal, Pin No. - 700104	SIA/WB/MIS/229498/ 2021	6/3/2022	Yes	Yes	https://environmentclearance.nic.in/TrackState_proposal.aspx?type=EC&status=EC_new&statername=West%20Bengal&pno=SIA/WB/MIS/229498/2021&pid=191198
Godrej Blue Project Type : Residential Complex Address : 82/1, B.L. Saha Road (Being a Portion of 82, B.L. Saha), Ward No. - 117, Borough - XIII, Under KMC, P.S. - Behala, Kolkata - 700053	SIA/WB/INFRA2/513127/ 2024	04/02/2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FWB%2FINFRA2%2F513127%2F2024&proposal=113885732

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

Response: 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
			Nil	

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: NCR & Bengaluru
- (ii) Nature of operations: Construction Activity
- (iii) Water withdrawal, consumption, and discharge

	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	555
(iii) Third party water	74,254.2	64,524.12
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	74,254.2	65,079.13
Total volume of water consumption* (in kilolitres)	150553.95	65,079.13
Water intensity per rupee of turnover (Water consumed / revenue from operations)	0.0000031	0.0000021
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) Groundwater		0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) Seawater		0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third parties		0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		0
- No treatment	0	0
- With treatment - please specify level of treatment	0	0

An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators.

* Total water consumption is 1,50,553.95 KI but 76,299.75 KI water is recycled water hence the total water withdrawal is 74,254.2 KI.

2. Please provide details of total Scope 3 emissions & its intensity

Parameter	Unit	FY 2024-25	FY 2023-24
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 of CO ₂ equivalent	2737107.39	3,213,980.62*
Scope 3 emissions intensity per rupee of turnover (revenue from operations)	tCO ₂ e/₹	0.000056	0.000106*

Note: An independent Assurance has been carried out by TUV SUD South Asia Pvt. Ltd. and has provided reasonable assurance for BRSR core indicators and limited assurance for non-core indicators.

*The Scope 3 emissions and emission per rupee turnover of FY 2023-24 have been restated due to change in calculation methodology.

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.

Response: 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 outcome of such initiatives

S. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Waste Management and Waste Reduction Initiative	In order to manage and reduce C&D waste at construction sites, we implemented on-site material recovery facility (MRF) which enabled efficient segregation and management of waste with separate storage areas for different waste streams and linking them to authorized vendors for recycling. In first phase as a best practice, GPL has piloted setup of dedicated MRF centres at 10 construction sites located in 3 Zones.	22 Projects has successfully setup Material Recovery Facility. Total 99% of Waste is Recycled or Reused.
2.	Use of Renewable energy for temporary structure at Projects	Solar energy is the alternate source of energy integrated into our projects and their operations. At our projects, Godrej City in Mumbai & Manjari, Mahalunge, Maan Hinjewadi in Pune, we had installed an ON-GRID PV Solar System for the project offices. The installed capacity 200 KW & 440 KW capacity solar plant.	Units generated till Date (KWh) 812043 which eventually reduced emission by approximately 590 tCO ₂ e

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

Response: Yes, we recognize the importance of business continuity and disaster management in mitigating risks to our operations. With a methodical approach, GPL has developed a comprehensive plan to identify, assess, and minimize potential disasters. Through risk assessments, disaster management plans, and vulnerability analyses, GPL proactively works to reduce risks to both people and property. By implementing long-term action plans, the company ensures preparedness and resilience in the face of potential disasters. GPL's commitment to business continuity and disaster management demonstrates its dedication to safeguarding its assets and maintaining operational stability even in challenging circumstances.

We recognize the critical importance of business continuity and disaster management in mitigating risks to our operations. With a methodical and structured approach, GPL has developed a comprehensive framework to identify, assess, and minimize potential threats. Through ongoing risk assessments, detailed disaster management plans, and vulnerability analyses, GPL proactively safeguards both people and property. By implementing long-term action plans, we ensure organizational preparedness and resilience in the face of potential disruptions. GPL's commitment to business continuity and disaster management reflects our dedication to operational stability, stakeholder protection, and sustainable growth.

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.

Response: We have identified suppliers within our value chain whose operations may pose potential environmental risks. To address this, we have initiated targeted engagement and corrective action plans aimed at mitigating any negative environmental impacts which covers a range of environmental issues such as energy, water, waste, GHG emissions amongst others.

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

Response: 100%

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.

Response: 9

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National / International)
1.	Confederation of Indian Industry (CII)	National
2.	Indian Green Building Council (IGBC)	National
3.	World Bank Council for Sustainable Development (WBCSD)	International
4.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5.	Maharashtra Chamber of Housing Industry (MCHI)	State
6.	Confederation of Real Estate Developers Association of India	National
7.	National Safety Council	National
8.	United Nations Global Compact (UNGC)	International
9.	British Safety Council	International

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.

Response: No such cases were reported.

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1.	Promote Green Building	As one of the founding members of Indian Green Building Council (IGBC), we continuously strive to deliver sustainability focused innovation to our customers. In 2010, GPL committed that all of its developments would be third party certified green under credible rating systems such as IGBC, GRIHA, LEED, etc. In 2016 we raised the minimum certification for all our projects to IGBC Silver or equivalent	Yes	Quarterly	NA

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.

S. No.	Name and brief details of project	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain? (Yes / No)	Relevant Web link
	The Social Protection of Construction Workers under BOCW project aims to improve the welfare of construction and migrant workers by ensuring access to essential services and government schemes. It helps workers gain financial literacy, secure key documents, and register with the BoCW board to unlock benefits. Through Migrant Resource Centres, a mobile app, and helpline, it offers continuous support across health, legal aid, skilling, and livelihoods. The initiative ensures every worker is enrolled in BoCW and receive welfare scheme for comprehensive social protection.	Yes	Yes	Impact Assessment Report

2. Provide information on 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 ₹)
Not Applicable						

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

Response: As per the stakeholder grievance redressal policy, local communities can file grievances using specific email addresses or phone numbers. For more information, refer to Stakeholder Engagement Policy.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	17.3%	58%
Directly sourced from within India	98%	100%

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.

	FY 2024-25	FY 2023-24
Rural	0%	0%
Semi-urban	0%	0%
Urban	2%	1%
Metropolitan	98%	99%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (in ₹)
No Projects in Aspirational Districts this year			

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

Response: No

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

Response: Not Applicable

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

Response: 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 the authority	Brief on the case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Social Protection for Construction workers - BoCW Workers	32,500	100%
2	Supporting Community Creches in Pune and Gurgaon	1,260	100%
3	Bioremediation and Biomining of Landfill site and Decentralised Solid Waste Management in Chakrata	5,000	5%
4	Decentralised Dry Waste Mangement, Panaji	70,000	5%
5	Decentralised Solid Waste Management in APMCs Karnataka	20,000	-
6	Decentralised Solid Waste Management Gohad and Budni	109,000	20%
7	Decentralised Solid Waste Management Nagpur	311,548	10%
8	Decentralised Solid Waste Management in Clement Town	30,000	5%
9	Decentralised Solid Waste Management in Dhanpuri Burhar	75,000	30%
10	Crop Residue Management 1 - Gurdaspur	7,413	0%
11	Crop Residue Management 2 (Extension) - Gurdaspur	13,597	0%
12	Sustainable Agriculture Land Management	2,048	100%
13	City-Farmer Partnership for Solid Waste Management (SWM) in Chikkaballapur, Karnataka	213,252	47.5%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner. GRI 416

Essential Indicators

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

Response:

- Each customer is assigned a Relationship Manager through whom the customer can raise complaints, seek clarifications or provide feedback. Each interaction with a customer is tracked in our ECRM through a Service Request Module.
- Customers are provided information on the RM assigned, RM coordinates, and mechanism to raise a service request themselves via the GPL Mobile App.
- GPL conducts half yearly relationship NPS survey with all its customers, asking them to rate their likelihood of recommendation Godrej Properties to friends and family on a scale of 0 to 10 (0 being lowest; 10 being highest). The survey also provides customers to share objective and qualitative feedback abouts Godrej Properties Ltd's products and services.
- GPL further conducts Episodic NPS surveys during key moments of truth in a customer lifecycle, namely, onboarding, registration of their unit, site visit and handover. These surveys provide customers another opportunity to rate their experience during these critical moments of truth.

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

	As a % of total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	4	0	NA	0	0	NA
Advertising	0	0	NA	0	0	
Cyber-security	0	0	NA	0	0	
Delivery of essential services	4	0	NA	2	0	NA
Restrictive Trade Practices	9	0	NA	8	0	NA
Unfair Trade Practices	23	0	NA	17	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary Recalls	NA	NA
Forced Recalls	NA	NA

GPL is a real estate firm involved in the development of residential properties, commercial properties and townships. The features that we include in our goods, such as rainwater collection systems, sewage treatment plants, solar PV, and resource recovery centres, include safety as a key component. Through the resident assistant, customers are informed about how these features operate and how to use them. Therefore, product recalls do not pertain to our business.

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.

Response: Yes, We have ISMS (Information security management systems) policy can be found on our intranet (GPL Information Security Policy).

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.

Response: Not Applicable

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

Response: 0

- b. Percentage of data breaches involving personally identifiable information of customers

Response: Not Applicable

- c. Impact, if any, of the data breaches

Response: Not Applicable

Leadership Indicators

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

Response: All the information about products and services of the entity is available in the public domain on the website/ GPL Mobile App. Please refer to <https://www.godrejproperties.com/> or the mobile app available on play store https://play.google.com/store/apps/details?id=com.godrejproperties&hl=en_IN or app store <https://apps.apple.com/in/app/godrej-properties-limited/id1471652792>

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

Response: During key handover, each customer family is provided with a handover manual detailing care and safety instructions on the usage of products, amenities and/or services

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

Response: Customers are notified of disruption of essential services provided by the dedicated relationship managers via email or via push notifications triggered on the mobile application.

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).

Response: Yes, external creative communications contain the real estate regulatory authority (RERA) registration number. All projects listed on the website have all project details, including the registration number. GPL has adopted Net Promoter Score (NPS) as a metric to measure customer satisfaction. In FY 2024-25, GPL recorded a Net Promoter Score of 67%.

Assurance Statements

External Assurance Statement for BRSR Core



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Independent Reasonable Assurance Statement to Godrej Properties Limited on their selected non-financial sustainability disclosures in the Business Responsibility and Sustainability Report for the financial year 2024-2025

Introduction and Engagement

Godrej Properties Limited (the Company) has developed its Business Responsibility and Sustainability Report (BRSR) (the Report) based on the BRSR reporting guidelines including the BRSR Core indicators prescribed by SEBI for listed entities. The Company's sustainable performance reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"), Guidance note for BRSR format issued by SEBI, and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

TÜV SÜD South Asia Pvt. Ltd. (TÜV SÜD) has been engaged by the Company to conduct and provide independent assurance on the BRSR Core indicators of the Report those includes the Company's sustainability performance for the period April 1, 2024, to March 31, 2025.

The Company's Responsibility

The content of the Reports and their presentation are the sole responsibilities of the Management of the Company. The Company Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Reports, so that it is free from material misstatement.

The Company is responsible for ensuring that its business operations and activities comply with the applicable statutory and regulatory requirements. The Reports and disclosures have been approved by and remain the responsibility of the Company.

TÜV SÜD's Responsibility

TÜV SÜD, in performing assurance work, is responsible for carrying out an assurance engagement and to provide independent Reasonable assurance on the non-financial information of the BRSR Core indicators as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard and criteria

- We applied the criteria of 'Reasonable' Assurance for non-financial Core Indicators of BRSR¹ (Business Responsibility & Sustainability Report). Our reasonable assurance engagement for only non-financial Core indicators of BRSR was with respect to the financial year ended March 31, 2025.
- We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement", issued by the International Auditing and Standards Board.
- We referred to the "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" as well as ISO 14064-1:2018 & ISO 14064-3:2019 for GHG Emissions.

¹ SEBI vide Circular SEBI/HO/CFD/CFD-SEC-2/PI/CIR/2023/122 dated July 12, 2023

PAN No.: AABCT0716G
TAN No.: MUMT09385F
Gurgaon GSTIN: 06AABCT0716G1ZR
Maharashtra GSTIN: 27AABCT0716G1ZN
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Scope and boundary of assurance

We have assured non-financial information of the BRSR Core Indicators² in the Report, pertaining to the Company's non-financial performance for the period April 1, 2024, through March 31, 2025. We understand that the financial information in the BRSR Core is derived from the Company's audited financial statements.

The boundary of verification includes 65 locations and 8 offices, TÜV SÜD has selected following locations for verification on BRSR disclosure for the reporting period:

- Godrej Park Retreat (South Zone)
- Godrej Athena (South Zone)
- Godrej Ascend (MMR)
- Godrej Sky Terraces (MMR)
- Godrej Tropical Isle (North Zone)
- Godrej Woods (North Zone)
- Godrej Woodsville (WE)
- Godrej Emerald Waters (WE)
- Godrej Orchard (WE)
- Corporate Office- Mumbai

Verification of non-financial sustainability performance data, based on our professional judgement, was conducted by multidisciplinary team including assurance practitioners, engineers, environmental & social experts of TÜV SÜD in the month of May 2025, in line with the principle of materiality.

In addition, all non-financials sustainability performance data of the company was verified virtually through desktop verification.

Assurance Methodology

We conducted a review and verification of data collection, collation and calculation methodologies, and a general review of the logic of inclusion/omission of relevant information/data in the Report. Our review process included:

- Evaluate and assess the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the BRSR Core indicators in the Report
- Engagement through discussions with departmental heads and corporate teams to understand the process for collecting, collating, and reporting as per Assurance Engagements (ISAE) 3000 (Revised), Guidance Note on BRSR.
- Review of the sustainability initiatives, practices, on ground establishment, implementation, maintenance, and performance described in the Report.
- Review of data collection and management procedures, and related internal controls.
- Assessment of the reporting mechanism and consistency with the reporting criteria.
- Review of appropriateness of various assumptions, estimations and thresholds used by the Company for data analysis.
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation.
- Verification of the fact that no material distortion has been done at any stage.

Inherent Limitations and Exclusions

There are inherent limitations in assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

TÜV SÜD has relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review.

The Assurance scope excludes the following:

- Data and information falling outside the defined reporting period (April 1, 2024, to March 31, 2025).
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed of by the Company that these are derived from the Company's audited financial records.
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.
- Any disclosures beyond those specified in the Scope section above.

² As set out under Appendix 1 to this statement.



Our observations

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the reporting period April 1, 2024 to March 31, 2025 is prepared, in all material respects, in accordance with the Criteria.

Conclusion

Our statements do not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the Report.

Based on the scope of our review, our conclusions are outlined below:

Governance, leadership and supervision: The top management's commitment, business model promoting inclusive growth, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are represented adequately.

Stakeholder Inclusiveness: We have not identified any discrepancies in this aspect. Internal and external Stakeholder identification and engagement is carried out by the company on a periodic basis to bring out key stakeholder concerns as material aspects of significant stakeholders.

Materiality: The double materiality assessment process has been carried out, based on the requirements of the Assurance Engagements (ISAE) 3000 (Revised), Guidance Note on BRSR and as per GRI 2021 considering aspects that are internal and external to the company's context of the organization. The Reports fairly bring out the aspects and topics and its respective boundaries of the diverse operations of company in our view, the Reports meets the requirements.

Responsiveness: We believe that the responses to the material aspects are defined and captured in the Reports, in our view, the Reports meets the requirements.

Completeness: The Reports have fairly disclosed the general and specific standard disclosures including the Disclosure on Management Approach, monitoring systems and sustainability performance indicators as prescribed in the standards in accordance with the Core requirement. In our view the Reports meet the requirements.

Reliability: Most of the data and information was verified by the assurance team and found appropriate. Minor inaccuracies in the data identified during the verification process were found to be attributable to transcription and interpretation errors and these errors were corrected immediately. Therefore, in accordance with the ISAE 3000 (Revised) assurance engagement, TÜV SÜD concludes that the sustainability data, parameters, information, and indicators presented in the Reports are reliable and acceptable.

Impact: We observed and assessed that the Company has well-defined procedures to routinely monitor and measure their sustainability impact, and they have skilled subject matter experts who are driving sustainability effectively and efficiently.

Consistency and comparability: The information in the Report is presented in a consistent and comprehensive method. Thus, the principle of consistency and comparability is satisfactory.

During verification we did not come across any such instances or issues where we found anything which has an impact on the ecosystem and well as the neighboring infrastructure. In our view, the Reports meet the requirements.

Our statements do not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the reports
Our Independence, Ethical Requirements and Quality Control

Our team comprises subject matter experts of multidisciplinary professionals, have complied with independence policies of TÜV SÜD, which address the requirements of the ISAE 3000 (Revised) in the role as independent Verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" regarding this assurance engagement. In the reporting year, TÜV SÜD did not work with the Company on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜV SÜD was not involved in the preparation of any content or data included in the Reports, except for this assurance statement.

TÜV SÜD maintains complete impartiality towards any individuals interviewed during the assurance engagement. We have complied with the relevant applicable requirements of the International Standard on Quality Control ("ISQC") 1, Quality.

Statement of Independence, Impartiality and Competence

TÜV SÜD South Asia Pvt. Ltd is an independent professional services company that specializes in Health, Safety, Social and Environmental & Sustainability services including assurance with over 150 years history in providing these services.



No member of the assurance team has a business relationship with the Company, its directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this assurance independently and we believe there has been no conflict of interest.

TÜV SÜD has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

Attestation,



Dr. Ashish Rawat, Technical Reviewer
 General Manager -Environment, Social & Sustainability Advisory
 Services TÜV SÜD South Asia Pvt. Ltd.
 374, Udyog Vihar,
 Phase II, Sector –
 20, Gurugram –
 122016 Haryana,
 India.

Date: 3rd July, 2025

External Assurance Statement for Integrated Report

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Appendix 1



Add value.
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Identified Sustainability Information
A. BRSR Core Indicators

TÜV SÜD South Asia Pvt. Ltd. • 373-374, Udyog Vihar • Phase-II, Sector-20 • Gurgaon – 122016 • Tel.: +91 0124 6199699

S. No.	Principles	Attribute	Parameter
1	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 3. GHG Emission Intensity (Scope 1+2) a) Total Scope 1 and Scope 2 emissions (MT)/Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT)/Total Output of Product or Services
2	Principle 6 - E3 Principle 6 - E4	Water Footprint	1. Total water consumption 2. Water consumption intensity a) Water intensity per rupee of turnover adjusted for PPP b) Water intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3	Principle 6 – E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy intensity per rupee of turnover adjusted for PPP b) Energy intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity - details related to waste management by the entity	1. -Plastic waste (A) -E-waste (B) -Bio-medical waste (C) -Construction and demolition waste (D) -Battery waste (E) -Radioactive waste (F) -Other Hazardous waste (G) -Other Non-hazardous waste generated (H) -Total waste generated (A+B+C+D+E+F+G+H)) -Waste intensity a) Waste intensity per rupee of turnover adjusted for PPP b) Waste intensity in terms of physical output 2. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 3. For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3 – E1 (c) Principle 3 – E11	Enhancing Employee Wellbeing and Safety	1. Spending on measures towards the wellbeing of employees and workers – cost incurred as a % of the total revenue of the Company 2. Details of safety-related incidents for employees and workers (including contract-workforce) a) Number of permanent disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6	Principle 5-E3(b) Principle 5-E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees/workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns-wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost)
8	Principle 9 – E7 Principle 1– E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Principle 1-9	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

Independent Limited Assurance Statement to Godrej Properties Limited on their Sustainability Report part of Integrated Annual Report for the financial year 2024-2025

Introduction and Engagement

Godrej Properties Limited (the Company) has developed its Annual Integrated Report which offers a comprehensive view of their financial, operational, and sustainability performance for the year. The Sustainability Report (SR) which highlights their Environmental, Social & Governance (ESG) Performance and the progress they are making towards a sustainable future. The SR Report is based on the Global Reporting Initiative (GRI) 2021 Standard Guideline and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard as well as other relevant international (UN SDGs) standards/guidelines.

TÜV SÜD South Asia Pvt. Ltd. (TÜV SÜD) has been engaged by the Company to conduct and provide independent limited assurance on the Sustainability performances and parameters on selected non-financial sustainability disclosures in the Sustainability Report as described in the 'scope, boundary, characteristics and limitations.

The Company's Responsibility

The company is responsible for the preparation of the Sustainability Report (SR) and maintaining effective internal control over the data and information disclosed (as per GRI 2021). This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation of the SR Report that is free from material misstatement, due to manual/human error.

The Company is responsible for ensuring that its business operations and activities comply with the applicable statutory and regulatory requirements. The Report and disclosures have been approved by and remain the responsibility of the Company.

TÜV SÜD's Responsibility

TÜV SÜD, in performing assurance work, is responsible for carrying out an assurance engagement and to provide independent Limited assurance on the non-financial information of the SR as described in the 'Scope & boundary of assurance' section below and in accordance with our contract with the Company. The assurance statement, however, represents TÜV SÜD's independent opinion and is intended to inform all stakeholders, including Godrej Properties Limited (Company)

Assurance standard and criteria

- We applied the criteria of 'Limited' Assurance for non-financial information of the SR Report with respect to the financial year ended March 31, 2025.
- We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.
- We plan and perform our procedures to obtain a meaningful level of assurance about whether the Sustainability Report complies with GRI Standards 2021 in all material respects, as the basis for our limited assurance conclusion.
- We referred "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" as well as ISO 14064-1:2018 & ISO 14064-3:2019 for GHG Emissions.

PAN No.: AABCT0716G TAN No.: MUMT09385F Gurgaon GSTIN: 06AABCT0716G1ZR Maharashtra GSTIN: 27AABCT0716G1ZN CIN No.: U74220MH1999PTC121330

Registered Office:
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Corporate Office:
TÜV SÜD South Asia Pvt. Ltd. Solitaire, 4th Floor, ITI Road, Aundh, Pune – 411007, India.

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Scope and boundary of assurance

We have assured the sustainability indicators of SR, pertaining to the Company's non-financial performance for the period April 1, 2024, through March 31, 2025.

Our assurance engagement covered the operations and activities of the Company for the following requirements:

- Verifying conformance with the Company's reporting methodologies
- Evaluating the accuracy and reliability of data for the selected indicators

The boundary of verification included 65 locations and 8 offices presence across India.

Verification of non-financial sustainability performance data, based on our professional judgement, was conducted by multidisciplinary team including assurance practitioners, engineers, environmental & social experts of TÜV SÜD in the month of June 2025, in line with the principle of materiality, at the following sites:

- Godrej Park Retreat (South Zone)
- Godrej Athena (South Zone)
- Godrej Ascend (MMR)
- Godrej Sky Terraces (MMR)
- Godrej Tropical Isle (North Zone)
- Godrej Woods (North Zone)
- Godrej Woodsville (WE)
- Godrej Emerald Waters (WE)
- Godrej Orchard (WE)
- Corporate Office- Mumbai

In addition, all non-financials sustainability performance data of the company was verified virtually through desktop verification.

Assurance Methodology

We conducted a review and verification of data collection, collation and calculation methodologies, and a general review of the logic of inclusion/omission of relevant information/data in the Report. Our review process included:

- Verification of the content as well as context and application of the Report content, and principles as mentioned in the Global Reporting Initiative (GRI 2021) Standards, and the quality of information presented in the Report over the reporting period.
- Interacted with the departmental heads and concerned personnel and corporate teams at Mumbai to understand the process for collecting, collating, and reporting as per Assurance Engagements (ISAE) 3000 (Revised) and GRI 2021.
- Review of the sustainability initiatives, practices, on ground establishment, implementation, maintenance, and performance described in the Report.
- Review of data collection and management procedures, and related internal controls.
- Assessment of the reporting mechanism and consistency with the reporting criteria.
- Review of appropriateness of various assumptions, estimations and thresholds used by the Company for data analysis.
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation.
- Reviewing & confirming that the calculation criteria have been appropriately applied in line with the procedures outlined in the Criteria and review procedures to support the logic of the data & information incorporated
- Assessment of the applicability and appropriateness of the data collection, quantification and data management incorporated in the SR Report.
- Verification of the fact that no material distortion has been done at any stage
- Confirmation of the fulfilment Assurance Engagements (ISAE) 3000 (Revised) and fulfilment of the GRI 2021 Standard.

Our Assurance engagement covers the aspects of sustainability performance disclosures demonstrated and presented by the Company in the SR (as per GRI 2021) report as mentioned below:

The SR scope of assurance covers the select non-financial sustainability disclosures based on reference criteria, as mentioned in the following table Disclosures



Topic	GRI Indicators
General Disclosures	2-1, 2-2, 2-3, 2-5, 2-6, 2-7, 2-9, 2-12, 2-16, 2-22, 2-23, 2-26, 2-27, 2-28, 2-29, 2-30
Environment	GRI 301- Materials (302-1)
	GRI 302- Energy (302-1, 302-2, 302-3, 302-4)
	GRI 303- Water & Effluent (303-1, 303-2, 303-3, 303-4, 303-5)
	GRI 304- Biodiversity (304-1, 304-4)
	GRI 305- Emissions (305-1, 305-2, 305-3, 305-4, 305-5)
	GRI 302-5: Reductions in energy requirements of products and services
	GRI 306-Waste (306-2, 306-4, 306-5)
Social	GRI 308- Supplier Environmental Assessment (308-1, 308-2)
	GRI 401- Employment (401-1, 401-2, 401-3)
	GRI 402- Labour Management Relations (402-1)
	GRI 403- Occupational Health & Safety (403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10)
	GRI 404 – Training Education (404-1, 404-2, 404-3)
	GRI 405- Diversity and Equal Opportunity (405-1, 405-2)
	GRI 406- Non-Discrimination (406-1)
	GRI 408- Child Labour (408-1)
	GRI 409- Forced or Compulsory Labour (409-1)
	GRI 410- Security Practice (410-1)
GRI 411- Rights of Indigenous People (411-1)	
Governance	GRI 413 - Local Communities (413-1, 413-2)
	GRI 201- Economic Performance (201-1, 201-2)
	GRI 202- Market Presence (202-1, 202-2)
	GRI 204- Procurement Practices (204-1)
	GRI 205- Anti-Corruption - Business Integrity and Codes of Conduct (205-1, 205-2, 205-3)
	GRI 3- Material Topics, (3-1, 3-2, 3-3)
	GRI 414- Supplier Social Assessment (414-1, 414-2)
	GRI 416- Customer Health & Safety (416-1, 416-2)
	GRI 417- Marketing & Labelling (417-1)
GRI 418: Customer Privacy -Data Security (418-1)	

TÜV SÜD has reviewed the sustainability performance and impact of environmental change of the Company based on the S&P Global requirement as mentioned below:

S&P Global	CSA 1.7.5 - KPIs for Supplier Screening
	CSA 1.7.6 - KPIs for Supplier Assessment and/or Development
	CSA 3.4.4 - Fatalities
	CSA 3.4.5 - Lost-Time Injury Frequency Rate (LTIFR) - Employees
	CSA 3.4.6 - Lost-Time Injury Frequency Rate (LTIFR) - Contractors
	CSA 3.1.6 - Gender Pay Indicators
	CSA 1.9- Information Security
	CSA 2.1.2- Environment Management Systems Verification
	CSA 3.2.3- Human Right Assessment
	CSA 3.4.3- Absentee Rate



Inherent Limitations and Exclusions

There are inherent limitations in assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

TÜV SÜD has relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review.

The Assurance scope excludes the following:

- Data and information fall outside the defined reporting period (April 1, 2024, to March 31, 2025).
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed of by the Company that these are derived from the Company's audited financial records.
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.
- Any disclosures beyond those specified in the Scope section above.

Our Responsibility

Our responsibility is to express a limited assurance opinion on the Identified SR Information based on the procedures we have performed and the evidence we have obtained on the annual SR Report set out in the subject matter paragraph, as disclosed in the report, as per the principles of the ISAE 3000 (Revised) in accordance with the GRI 2021 requirement and based on the procedures we have performed and the evidence we have obtained.

The procedures we performed were based on our professional judgment and included inquiries, observation of process followed, inspection of documents, analytical procedures, evaluating appropriateness of quantification methods, agreeing, or reconciling with underlying data, etc.

The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable period.

Our observations

The sustainability disclosures of the Company, as defined under the scope and boundary of assurance, are reliable, valid and the Company has appropriately consolidated data from different sources at the central level. The Company has made considerable efforts to ensure consistency of data for this Report; however, the Company may continue to improve the robustness of its data collection and collation process.

Our above observations, however, do not affect our conclusion regarding the Report.

Conclusion

Based on the scope of this assurance engagement, the key indicators and leadership indicators, sustainability performance indicators reported in this SR report, we conclude that this report provides a fair and factual representation of the material topics, related strategies, and meets the overall content and quality requirements.

TÜV SÜD has evaluated the requirement in context of requirements of the ISAE 3000 (Revised), and in accordance with the GRI 2021 guidelines. Based on the methodology/procedures we have adopted and performed, no deviations have been observed, that causes us to believe that the information subject to the limited assurance engagement was not prepared in line with the requirement. We found that the information and data provided in all the sections and principles are consistent and adequate with regards to the reporting criteria.

Our conclusions are outlined below:

Governance, leadership and supervision: The top management's commitment, business model promoting inclusive growth, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are represented adequately.

Stakeholder Inclusiveness: We have not identified any discrepancies in this aspect. Internal and external Stakeholder identification and engagement is carried out by the company on a periodic basis to bring out key stakeholder concerns as material aspects of significant stakeholders.

Materiality: The materiality assessment process has been carried out, based on the requirements of Assurance Engagements (ISAE) 3000 (Revised), as per GRI 2021 considering aspects that are internal and external to the Company's context of the organization. The company has conducted double materiality assessments during the reporting period as per GRI, SASB, and ESRS guidelines.

TÜV SÜD has reviewed Double Materiality Assessment report and interacted with the concerned departments on the responses provided in the report and impacts in broader terms. The Report fairly brings out the aspects and topics and its respective boundaries of the diverse operations of the Company in our view, the Report meets the requirements.



Responsiveness: We believe that the responses to the material aspects are defined and captured in the Report, in our view, the Report meets the requirements.

Completeness: The Report have fairly disclosed the general and specific standard disclosures including the Disclosure on Management Approach, monitoring systems and sustainability performance indicators as prescribed in the standards in accordance with the Core requirement. In our view the Report meet the requirements.

Reliability: Most of the data and information was verified by the assurance team and found appropriate. Minor inaccuracies in the data identified during the verification process were found to be attributable to transcription and interpretation errors and these errors were corrected immediately. Therefore, in accordance with the ISAE 3000 (Revised) assurance engagement, TÜV SÜD concludes that the sustainability data, parameters, information, and indicators presented in the Report are reliable and acceptable.

Impact: We observed and assessed that the Company has well-defined procedures to routinely monitor and measure their sustainability impact, and they have skilled subject matter experts who are driving sustainability effectively and efficiently.

Consistency and comparability: The information in the Report is presented in a consistent and comprehensive method. Thus, the principle of consistency and comparability is satisfactory.

During verification we did not come across any such instances or issues where we found anything which has an impact on the ecosystem and well as the neighboring infrastructure. In our view, the Report meet the requirements.

Our statements do not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the report.

Our Independence, Ethical Requirements and Quality Control

Our team comprises subject matter experts of multidisciplinary professionals, have complied with independence policies of TÜV SÜD, which address the requirements of the ISAE 3000 (Revised) in the role as independent Verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" regarding this assurance engagement. In the reporting year, TÜV SÜD did not work with the Company on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜV SÜD was not involved in the preparation of any content or data included in the Report, except for this assurance statement.

TÜV SÜD maintains complete impartiality towards any individuals interviewed during the assurance engagement. We have complied with the relevant applicable requirements of the International Standard on Quality Control ("ISQC") 1, Quality.

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General Manager -Environment, Social & Sustainability Advisory
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