Godrej Properties Ltd.

Godrej One, 5th Floor,
Pirojshanagar,
Eastern Express Highway,
Vikhroli (E), Mumbai- 400 079. India
Tel.: +91-22-6169-8500
Fax: +91-22-6169-8888
Website: www.godrejproperties.com

CIN: L74120MH1985PLC035308

July 08, 2026

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 – 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 2025-26

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 2025-26 along with Independent Reasonable and Limited Assurance Report provided by TUV SUD South Asia Private Limited, both forming an Integral part of the Integrated Annual Report for the financial year 2025-26.

This is for your information and records.

Thank you,

Yours truly,
For Godrej Properties Limited
ASHISH SUDHAKAR KARYEKAR
Digitally signed by ASHISH SUDHAKAR KARYEKAR
Date: 2026.07.08 16:08:28 +05'30'
Ashish Karyekar
Company Secretary

Encl: as above

Business Responsibility & Sustainability Report (BRSR)

Section A: General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN)	L74120MH1985PLC035308
2	Name of the Listed Entity	Godrej Properties Limited
3	Year of incorporation	February 08, 1985
4	Registered office address	Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400079
5	Corporate address	Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400079
6	E-mail	secretarial@godrejproperties.com
7	Telephone	022-61698500
8	Website	http://www.godrejproperties.com/
9	Financial year for which reporting is being done	FY 2025–26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	Paid-up Capital	₹150.60 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ashish Karyekar, Company Secretary Telephone No.: 022-61698500 Email Id: secretarial@godrejproperties.com
13	Reporting boundary	Consolidated basis
14	Name of assessment or assurance provider	TUV SUD South Asia Pvt. Ltd.
15	Type of assessment or 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):

Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
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):

Product / Service	NIC Code	% of Turnover of Contributed
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	93	10	103
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:**

Location	Number
National (No. of states)	10
International (No of countries)	0

b) **What is the contribution of exports as a percentage of the total turnover of the entity?**
Given the nature of our business, we do not have any exports.

c) **A brief on types of customers**
Our customers are retail individual's diverse customer requirements spanning various locations, demographics, budgets, and architectural styles, Godrej Properties consistently strives to meet and exceed expectations.

IV. Employees

20. Details at the end of Financial Year:

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	5,124*	3,169	61.8%	1,942	38%
2.	Other than Permanent (E)	2,545**	2,162	85%	382	15%
3.	**Total employees (D + E)**	**7,669**	**5,331**	**69.5%**	**2,325**	**30%**
Workers						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)					
6.	**Total workers (F + G)**					

Note: *The total headcount of Permanent Employee is 5,124 which includes 13 employees from 'Other' gender.

**The total headcount of Contractual Employee is 2,545 which includes 1 employee from 'Other' gender.

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	65	59	90.7%	6	9.2%
2.	Other than Permanent (E)	11	9	81.8%	2	18.1%
3.	**Total employees (D + E)**	**76**	**68**	**89.5%**	**8**	**10.5%**
Differently Abled Workers						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)					
6.	**Total workers (F + G)**					

21. Participation/Inclusion/Representation of women:

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

22. Turnover rate for permanent employees and workers: (Disclose trends for the past 3 years)

	FY 2025–26			FY 2024–25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22%	17%	20%	24%	21%	23%	25%	25%	25%
Permanent Workers	Not Applicable								

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

23. Names of holding / subsidiary / associate companies / joint ventures:

Sr No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares (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	71.07%	Yes
6	Citystar InfraProjects Limited	Subsidiary	100%	No
7	Dream World Landmarks LLP	Subsidiary	40%	Yes
8	Godrej Athenmark LLP	Subsidiary	100%	No
9	Godrej Buildwell Projects LLP (formerly known as Godrej Construction Projects LLP)	Subsidiary	100%	Yes
10	Godrej City Facilities Management LLP	Subsidiary	100%	Yes
11	Godrej Florentine Private Limited (formerly known as 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%	Yes
14	Godrej Green Properties LLP	Subsidiary	100%	No
15	Godrej Green Woods Private Limited	Subsidiary	100%	Yes
16	Godrej Highrises Properties Private Limited	Subsidiary	100%	Yes
17	Godrej Highrises Realty LLP	Subsidiary	100%	No
18	Godrej Hillside Properties Private Limited	Subsidiary	100%	Yes
19	Godrej Township Development Limited (formerly known as Godrej Home Constructions Limited)	Subsidiary	100%	Yes
20	Godrej Home Developers Private Limited	Subsidiary	100%	Yes
21	Godrej Living Private Limited	Subsidiary	100%	Yes
22	Godrej Olympia LLP	Subsidiary	100%	No
23	Godrej Prakriti Facilities Private Limited	Subsidiary	100%	Yes
24	Godrej Project Developers & Properties Private Limited (formerly known as 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%	Yes
28	Godrej Realty Private Limited	Subsidiary	100%	Yes
29	Godrej Reserve LLP	Subsidiary	99.80%	Yes
30	Godrej Residency Private Limited	Subsidiary	50.01%	Yes
31	Godrej Skyline Developers Limited (formerly known as Godrej Skyline Developers Private Limited)	Subsidiary	100%	Yes
32	Godrej Skyview LLP	Subsidiary	100%	No
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	100%	Yes
36	Prakritiplaza Facilities Management Private Limited	Subsidiary	100%	Yes
37	Wonder City Buildcon Limited	Subsidiary	100%	Yes
38	Godrej Highview LLP	Subsidiary	100%	Yes
39	Pearlshine Home Developers Private Limited	Subsidiary	100%	No
40	Godrej Amitis Developers Private Limited (Formerly known as Godrej Amitis Developers LLP) (w.e.f June 19, 2025)	Subsidiary	100%	Yes
41	Embellish Houses Private Limited (Formerly known as Embellish Houses LLP) (w.e.f. September 24, 2025)	Subsidiary	100%	Yes
42	Embellish Houses Private Limited (Formerly known as Embellish Houses LLP) (upto September 23, 2025)	Joint Venture	50%	Yes
43	Godrej REDCO Consultancies LLC (Incorporated w.e.f. November 28, 2025)	Subsidiary	100%	No
44	Mahalunge Township Developers Private Limited (formerly known as Mahalunge Township Developers LLP) (w.e.f. May 31, 2025)	Subsidiary	99%	Yes
45	Godrej SSPDL Green Acres Private Limited (Formerly known as Godrej SSPDL Green Acres LLP) (w.e.f. March 28, 2025)	Subsidiary	100%	Yes
46	Godrej Irismark Private Limited (formerly known as Godrej Irismark LLP) (w.e.f. December 06, 2025)	Subsidiary	100%	Yes
47	Manjari Housing Projects LLP (w.e.f. June 02, 2025)	Subsidiary	99%	Yes
48	A R Landcraft LLP	Joint Venture	40%	Yes
49	Godrej Amitis Developers Private Limited (Formerly known as Godrej Amitis Developers LLP) (upto June 18, 2025)	Joint Venture	46%	Yes
50	Godrej Developers & Properties LLP	Joint Venture	37.50%	Yes
51	Godrej Greenview Housing Private Limited	Joint Venture	20%	Yes
52	Godrej Housing Projects LLP	Joint Venture	90%	Yes
53	Godrej Irismark Private Limited (formerly known as Godrej Irismark LLP) (Upto December 05, 2025)	Joint Venture	50%	Yes
54	Godrej Macbricks Private Limited (formerly known as Ashank Macbricks Private Limited)	Joint Venture	20%	Yes
55	Godrej Odyssey LLP	Joint Venture	55%	No
56	Godrej Projects North LLP	Joint Venture	50.10%	Yes
57	Godrej Projects North Star LLP	Joint Venture	55%	Yes
58	Godrej Real View Developers Private Limited	Joint Venture	20%	Yes
59	Godrej Redevelopers (Mumbai) Private Limited	Joint Venture	51%	Yes
60	Godrej SSPDL Green Acres Private Limited (Formerly known as Godrej SSPDL Green Acres LLP) (upto March 27, 2025)	Joint Venture	99%	Yes
61	M S Ramaiah Ventures LLP	Joint Venture	50.05%	Yes
62	Mahalunge Township Developers Private Limited (formerly known as Mahalunge Township Developers LLP) (upto May 30, 2025)	Joint Venture	40%	Yes
63	Manjari Housing Projects LLP (upto June 01, 2025)	Joint Venture	40%	Yes
64	Manyata Industrial Parks LLP	Joint Venture	1%	Yes
65	Mosiac Landmarks LLP	Joint Venture	1%	Yes
66	Oxford Realty LLP	Joint Venture	58.64%	Yes
67	Pearlite Real Properties Private Limited	Joint Venture	49%	Yes
68	Prakhhyat Dwellings LLP	Joint Venture	50%	Yes
69	Roseberry Estate LLP	Joint Venture	49%	Yes
70	Suncity Infrastructures (Mumbai) LLP	Joint Venture	60%	Yes
71	Universal Metro Properties LLP	Joint Venture	49%	Yes
72	Wonder Projects Development Private Limited	Joint Venture	20%	Yes
73	Yerwada Developers Private Limited	Joint Venture	20%	No
74	Madhuvan Enterprises Private Limited (upto June 24, 2025)	Joint Venture	20%	No
75	Munjal Hospitality Private Limited (upto June 24, 2025)	Joint Venture	12%	No
76	Vivrut Developers Private Limited (upto July 01, 2025)	Joint Venture	20%	No
77	Vagishwari Land Developers Private Limited (upto June 24, 2025)	Joint Venture	20%	No
78	Godrej One Premises Management Private Limited	Asscociate	30%	No

VI. CSR Details

24. CSR Activities:

I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

II. Turnover: ₹5,131.43 crore

III. Net worth: ₹19,155.54 crore

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) If Yes, then provide web-link for grievance redress policy	FY 2025–26			FY 2024–25		
		Number of complaints filed	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Stakeholder Engagement Policy and the Whistle Blower Policy for employees are available on our website at https://www.godrejproperties.com/investors/governance-leadership	0	0	Nil	0	0	-
Investors (other than shareholders)		0	0	Nil	0	0	
Shareholders		2	0	All complaints were closed in FY 2025–26	0	0	
Employees and workers		13	0	All complaints were closed in FY 2025–26	3	0	
Customers		15	7	a) Godrej Nest, Mumbai, where the concern relates to society formation and conveyance deed execution. The cases further attribute dissatisfaction with the Facilities Management Agency. b) Godrej Frontier, NCR, where a set of residents plan to construct a temple within the premises of the society, and that has not found favour with a second set of residents. On our part, we have sought an intervention from the Department of Town and Country Planning (DTCP).	40	0	
Value Chain Partners		6	5	Open grievance that remain unresolved at the project level have been escalated to senior operational leadership as per internal protocols and are being actively pursued for prompt closure	44	5	

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

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

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Positive / Negative)
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. Reducing emissions across the construction, operation, and maintenance phases of our developments. 2. Actively collaborate with key suppliers to drive decarbonisation across the value chain, recognising the significant contribution of purchased goods and services to our emissions footprint. 3. Reinforced commitment through science-based targets, renewable energy adoption, energy-efficient design, and participation in the Science Based Targets initiative (SBTi), supporting climate action, regulatory compliance, and long-term environmental stewardship.	Negative
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 prioritising the minimisation of construction and operational waste sent to landfills, we actively reduce our environmental impact 2. Our initiatives include robust recycling programmes 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	Our OH&S Management system is aligned with ISO 45001: 2018, conducting thorough audits and risk assessments.	Negative
4	Green Building	Opportunity	Green building is central to GPL's approach to sustainable real estate development. We target green certification through IGBC, LEED, GRIHA, or equivalent standards across 100% of our under-construction and new project portfolio. Our developments incorporate energy-efficient design, renewable energy, low-carbon materials, smart building technologies, and GreenPro-certified products where feasible. This approach reduces environmental impacts, lowers operating costs, enhances climate resilience, and strengthens our position as a sustainability leader in the real estate sector.		Positive
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

Section B: Management and Process Disclosures

Sr. No.		Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	Web-link of the policies, if available	ESG Policies: https://www.godrejproperties.com/investor/corporate-governance Risk Management Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/risk-management-policy-WVvfQ6WqYQIgaFPnCg5l.pdf Stakeholder Engagement Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/stakeholder-engagement-policy-jsq2oGWqbQbOJ5DBF8hk.pdf Sustainable Procurement Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/sustainable-procurement-policy-2ZRdfGMjRy77ODi6D3VU.pdf Anti Sexual Harassment Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gpl-gpl-anti-sexual-harassment-policy-010125-20250226-cmm0gkqp2000005phfo7393sl.pdf Health & Safety Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/health-and-safety-policy-r3-cmqajvi140009dpph2s5e0qmg.pdf Employee Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gpl-employee-policy-Th3RUM80CuR1Fw1rLms.pdf Data Privacy Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gpl-data-privacy-policy-ajbbqmM8ePSktNRhPTeA.pdf Human Rights Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/human-rights-policy-bu3VmZ3bbSYHMLdPCE.pdf Environmental Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gpl-environmental-policy-one-pager-VBEoNCo4rf1NzPq9VZf.pdf CSR Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/csr-policy1-OZz3CY14ohLyZTd1Rk.pdf Information Security Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gpl-information-security-policy-0ohr2PajHowGFd7J0M.pdf Responsible Artificial Intelligence Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/responsible-artificial-intelligence-policy-cmr3dwtwo0008yupherzvasnv.pdf Responsible Marketing Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/responsible-marketing-policy-cmr3dxbxe0009yuphd0hgew4h.pdf Whistleblower Policy: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/whistle-blower-policy-final-yVAwlpFhEdo50Py1b.pdf Code of Conduct – Employees: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/gilac-code-of-conduct-v2-0-OFDJ010mcZ6tpBhNYr3.pdf Code of Conduct – Vendors/Suppliers: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/code-of-conduct-for-vendors-and-suppliers-g6BGhUMWLVhfqHvbEqQS.pdf Code of Conduct for the Board of Directors and Senior Management: https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/code-of-conduct-for-the-board-of-directors-and-senior-management-pdf-5th-feb-mbR30hKoUZlpypRqWpo.pdf								
2		Whether the entity has translated the policy into procedures.					Yes				
3		Do the enlisted policies extend to your value chain partners? (Yes/No)					Yes				
4		Name of the national and international codes/ certifications/labels standards (e.g. Forest stewardship council, Fairtrade, Rainforest alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) 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 continue to be 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.								
5		Specific commitments, goals and targets set by the entity with defined timelines, if any.	We had undertaken the following goals in FY 2020-21 (Target year FY 2025–26) **Governance Goals:** Maintain Board Independence To 50% **Social Goals:** • Achieving 35% overall Diversity • Provide access to entitlements and well-being for 2,00,000 construction workers **Environmental Goals:** • 100% of all buildings to be green building certified (minimum IGBC Silver or equivalent) • Set Net zero Target and Validation by SBTi • Maintain Water Neutrality • Maintain Carbon Neutrality for Scope 1&2 • Minimise 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.	**Governance Goals:** Achieved 57% Board Independence **Social Goals:** • Achieved 41.3% overall Diversity • Provide access to entitlements and well-being for 2,35,843 construction workers **Environmental Goals:** • 100% of buildings in reporting boundary are green building certified or under certification • Target approved and validated by SBTi • Recharged 33 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 programmes, we diverted ~2 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	Refer to the Chairman Person's message on Page No. 20-25. Refer to the section 'In conversation with the MD & CEO' at page no. 54-55								
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.								

Sr. No.	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 four Directors, out of which two are Independent Directors and one is GPL's Executive Chairperson and the fourth is 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 ESG committee at its discretion invites the head of Sustainability function, head of internal audit, head of finance and any other such executives to be present at the meetings of the ESG Committee. The Committee meets at least once a year, and as and when necessary. Duties and Responsibilities of the Committee: - 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, prioritise 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								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	GPL's policies are in compliance with the various national and international standards, including ISO 14001, ISO 20400, ISO 45001, and ISO 27001. The due process of obtaining such management systems standards' certifications also includes external assessment of GPL's policies. Further, GPL has also undergone a reasonable assurance of BRSR Core in FY 2025–26 by TUV SUD South Asia Pvt. Ltd.								

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

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	14	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.	94.29%
Key Managerial Personnel	14		100%
Employees other than BoD and KMPs	3,400	Health & safety, Environment, Human Rights, Skill Development	100%
Workers*	43,932	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 Principles	Name of the regulatory/enforcement agencies/judicial institution	Amount (₹)	Brief of the Case	Has an appeal been preferred? (Y/N)
Penalty/fine	NA				
Settlement					
Compounding Fee					

Non-Monetary				
	NGRBC Principles	Name of the regulatory/ enforcement agencies/judicial institution	Brief of the Case	Has an appeal been preferred? (Y/N)
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.

Response: 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 2025–26	FY 2024–25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025–26		FY 2024–25	
	Numbers	Remarks	Numbers	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not applicable

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) in the following format:**

	FY 2025–26	FY 2024–25
Number of days of accounts payables	87.77	115.68

9. **Open-ness of business:**

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

Parameter	Metrics	FY 2025–26	FY 2024–25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5%	4.1%
	b. Number of trading houses where purchases are made from	264	145
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	55.52%	69.77%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	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	NA	NA
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)	78.63%	85.47%
	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:**
   Response:

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
43,932	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, Heath Safety & Environment, Human Rights, BRSR Training, ESG corrective action plan	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.**
   Yes, the entity has a code of conduct for Board of Directors, which states that they adhere to the Board's decision- making and prevent possible conflicts of interest that may emerge in such decision-making. Refer to: Code of Conduct for the Board of Directors & Senior Management.

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

Essential Indicators

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

	FY 2025–26	FY 2024–25	Details of improvements in environmental and social impacts
R&D	50%	50.75%	R&D (Research and Development) and capital expenditure investments in construction technologies aimed at enhancing environmental performance
CAPEX	3%	0.6%	

2. a) **Does the entity have procedures in place for sustainable sourcing?**
   Yes

   b) **If Yes, what percentage of inputs were sourced sustainably?**
   We have achieved more than 95% sustainable procurement across all our sites, adhering to IGBC guidelines for local procurement within 400km of our operations. By prioritising 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.**
   Our company is committed to minimising construction and demolition (C&D) waste and reducing reliance on virgin natural resources through a structured approach centred on reuse, recycling, and responsible material management.

   We actively promote on-site reuse of materials, including recycling of waste concrete, utilisation of Autoclaved Aerated Concrete (AAC) block waste, and reuse of aluminium formwork/shuttering systems. These initiatives not only reduce waste generation but also enhance resource efficiency across project lifecycles. In alignment with all applicable waste management regulations, we follow a structured approach to construction waste management by ensuring segregation of waste at source into defined categories such as concrete, metals, wood, and packaging materials. Dedicated Material Recovery Facilities (MRFs) are implemented at project sites to facilitate sorting, storage, and value recovery of recyclable materials. Further, all non-reusable waste is channelized through authorised recyclers and government-approved agencies, ensuring compliance with regulatory requirements and minimising landfill disposal, while promoting circular resource utilisation. We also prioritise local sourcing of materials to minimise transportation-related emissions and waste, while strengthening regional supply chains.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
   No, as a portfolio that is entirely green-certified and guided by a Net Zero ambition, we are committed to advancing sustainable practices across our operations, we have implemented comprehensive waste management processes that address waste generation across the entire asset lifecycle—from demolition and construction through to the operational phase of our developments. Our efforts are further reinforced by a Sustainable Procurement Policy that promotes responsible sourcing by prioritising vendors who embrace circular economy principles, including the recycling of waste and scrap materials into usable building products. Through this approach, we extend our sustainability objectives beyond our direct operations, fostering resource efficiency and circularity throughout the value chain.

Leadership Indicators

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

NIC Code	Name of product/service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/ No) If yes, provide the web-link
4100	New Building Construction	100%	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 prioritise 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 2025–26	FY 2024–25
Green Certified Material*	42%	30%

Note:*Green material is being defined through Green Pro certification which includes circular materials that have recycled content of varying degrees depending on product under consideration.

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

	FY 2025–26			FY 2024–25		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

5. **Reclaimed products and their packaging materials (as a 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

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	
		No.(B)	%(B/A)	No. (C)	% (C/A)	No.(D)	%(D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3,169	3,169	100%	3,169	100%	0	0%	144	4.5%	0	0%
Female	1,942	1,942	100%	1,942	100%	43	2.2%	0	0%	58	3%
Total	**5,124***	**5,124**	**100%**	**5,124**	**100%**	**43**	**0.8%**	**144**	**2.8%**	**58**	**1.1%**
Other than Permanent Employees											
Male	2,162	2,162	100%	2,162	100%	0	0%	96	4%	0	0%
Female	382	382	100%	382	100%	5	1%	0	0%	0	0%
Total	**2,545****	**2,545**	**100%**	**2,545**	**100%**	**5**	**1%**	**96**	**4%**	**0**	**0%**

Note: *The total headcount of Permanent Employees is 5,124 which includes 13 employees from 'Other' gender.

**The total headcount of Contractual Employee is 2,545 which includes 1 employee 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	
		No.(B)	%(B/A)	No. (C)	% (C/A)	No.(D)	%(D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	Not Applicable										
Female											
Total											
Other than Permanent Workers											
Male	Not Applicable										
Female											
Total											

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

	FY 2025–26	FY 2024–25
Cost incurred on well-being measures as a % of total revenue of the company	0.41%	0.25%

2. **Details of retirement benefits, for current financial year and previous financial year.**

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

3. **Accessibility of workplaces**

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

The GPL Head Office in Vikhroli, Mumbai is accessible to differently-abled employees and workers. Additionally 40 project 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.**

Yes, GPL has a diversity, anti discrimination, equal opportunity policy. The link for the policy is Diversity, Anti discrimination, equal opportunities policy.

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	97%	94%	Not Applicable	
Female	62%	86%		
Total	**88%**	**91%**		

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable
Other than Permanent Workers	Not applicable
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 2025–26			FY 2024–25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	Employees are allowed to associate with any trade union or seek collective bargaining agreements. As on March 31, 2026, 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, 2025, no employees were part of any independent trade union or collective bargaining agreements.		
Male						
Female						
Total Permanent Workers	Not Applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2025–26					FY 2024–25				
	Total (A)	On Health and Safety		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		No.(B)	%(B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3,169	3,169	100%	2,009	63.3%	2,691	2,691	100%	1,369	50.8%
Female	1,942	1,942	100%	1,081	55.6%	1,499	1,499	100%	718	47.9%
Total	5,124*	5,124*	100%	3,097	60.4%	4,199**	4,199**	100%	2,087*	49.7%
Workers										
Male	Not Applicable					Not Applicable				
Female										
Total										

* The total headcount of permanent employees is 5,124 which includes 13 employees from 'Other' gender

** 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 2025–26			FY 2024–25		
	Total (A)	No.(B)	%(B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,169	2,750	86%	2,691	2,057	76%
Female	1,942	1,506	77%	1,499	955	64%
Total	5,124*	4,266*	82%	4,199**	3,017**	72%
Workers						
Male	Not Applicable			Not Applicable		
Female						
Total						

Note: Employees who have joined on or before September 30, 2025 are eligible for FY 2025–26 Performance Management System cycle. 100% employees covered who were in the system as on the day of ratings release.

* Permanent employees include 13 employees identified as Others, out of which 10 were eligible and underwent the process.

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

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

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? If Yes, the coverage such system?

Yes, at GPL, we prioritise 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 programmes for all new hires.
  - Job-specific trainings to equip employees with the necessary skills for safe task execution.
  - Motivational programmes 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?

As part of our Occupational Health and Safety (OH&S) Management System, SOP GPL P HS 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 organisation. 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 minimise exposure to hazards.
- **Administrative Controls:** Implementing policies, procedures, and training programmes 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 prioritise 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)

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 emphasised 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 prioritise 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? (Y/N)

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 utilise this facility for addressing any non-occupational medical issues they may encounter.

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

Safety Incident/Number	Category	FY 2025–26	FY 2024–25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.06	0.04
Total recordable work-related injuries	Employees	0	0
	Workers	2	2
No. of fatalities	Employees	0	0
	Workers	5	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Response: GPL has implemen ted 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 organisation'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 minimise 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 programmes, and awareness campaigns on issues like smoking cessation, alcohol addiction, and HIV awareness.
- **Health and Wellness Programmes:** GPL offers health and wellness programmes to employees to promote overall well being. These programmes may include initiatives such as smoking cessation programmes, 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 organisation.

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

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

14. Assessments for the year:

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

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

Response: As per our process, hazard identification is systematically conducted for all activities to pinpoint potential risks. We then prioritise risk control measures in line with the hierarchy of controls, which include elimination, substitution, engineering controls, administrative controls, and personal protective equipment (PPE). Once the control measures are finalised, 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).

(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:

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

4. Does the entity provide transition assistance programmes 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	100%

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.

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

Essential Indicators

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

Key stakeholders are individuals, organisations, 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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government Bodies and Regulatory Agencies	No	Meetings and personal interactions	Need Basis	Ensuring statutory compliance, environmental and social responsibility, robust corporate governance practices, and maximising 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, personal interactions, workshops capacity building sessions and newsletter	Continuous engagement	Encompass health and safety initiatives, regular capacity building efforts, and compliance measures
Suppliers/ Vendors	No	Supplier assessment, In person visits, Feedback.	Monthly/ Quarterly/ Yearly	Adherence to procurement requirement, sustainable procurement, supply chain efficiency, business performance
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
Employees	No	Email, Newsletters, SMS, Workshops, meetings, and personal interactions	Continuous engagement	Employee engagement, strategic alignment for business activities, capacity building, enhancing performance management within the organisation
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.

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 the policies and activities of the entity.

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 standardised 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

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

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 2025–26, 28,572 workers were benefited through this engagement.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025–26 (Current Financial Year)			FY 2024–25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	5,124*	5,124	100%	4,199***	4,199	100%
Other than permanent	2,545**	2,545	100%	1,830	1,830	100%
Total Employees	**7,669**	**7,669**	**100%**	**6,029**	**6,029**	**100%**
Workers						
Permanent	Not Applicable			Not Applicable		
Other than permanent						
Total Workers						

Note: *The total headcount of Permanent Employees is 5,124 which includes 13 employees from 'Other' gender.

**The total headcount of Contractual Employee is 2,545 which includes 1 employee from 'Other' gender.

*** The total headcount of Permanent Employees was 4,199 which includes 9 employees from 'Other' gender.

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

Category	FY 2025–26 (Current Financial Year)					FY 2024–25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	3,169	0	0%	3,169	100%	2,692	0	0%	2,692	100%
Female	1,942	0	0%	1,942	100%	1,499	0	0%	1,499	100%
Other than permanent										
Male	2,162	0	0%	2,162	100%	1,561	0	0%	1,561	100%
Female	382	0	0%	382	100%	295	0	0%	295	100%
Workers										
Permanent	Not Applicable					Not Applicable				
Male										
Female										
Other than permanent										
Male	Not Applicable					Not Applicable				
Female										

3. Details of remuneration / salary / wages:

a. Medium remuneration/wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹ in lakhs)	Number	Median remuneration / salary / wages of respective category (₹ in lakhs)
Board of Directors (BoD)	5	582.6	2	63.7
Key Managerial Personnel	2	305.05	0	NA
Employees other than BoD and KMP	3,169	16	1,942	11
Workers	Not Applicable			

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

	FY 2025–26	FY 2024–25
Gross wages paid to females as % of total wage.	27%	24%

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

Yes, 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.

At GPL, we prioritise 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:

Category	FY 2025–26			FY 2024–25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	13	0	All cases have been closed in FY 2025–26	3	0	-
Discrimination at workplace	0	0	-	0	0	
Child Labour	0	0	-	0	0	
Forced /Involuntary Labour	0	0	-	0	0	
Wages	0	0	-	0	0	
Other human rights related issues	0	0	-	0	0	

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

	FY 2025–26	FY 2024–25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	13	3
Complaints on POSH as a % of female employees / workers	0.7%	0.2%
Complaints on POSH upheld	11	3

Note: Of the 13 cases reported in FY 2025–26, 11 cases were upheld, while the remaining 2 cases are due to conciliation.

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

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? (Yes/No)

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%

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

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.

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.

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 labour 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?

Yes. Godrej One the head office is accessible. Additionally 40 project 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/involuntary labour	100%
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.

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 programmes 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

Essential Indicators

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

Parameter	FY 2025–26	FY 2024–25
From renewable sources		
Total electricity consumption (A) (GJ)	14,560 GJ	5,651 GJ
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C) (GJ)	14,560 GJ	5,651 GJ
From non-renewable sources		
Total electricity consumption (D) (GJ)	19,429 GJ	21,937 GJ
Total fuel consumption (E) (GJ)	10,455 GJ	9,614 GJ
Energy consumption through other sources (F) (GJ)	17.86 GJ	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	**29,902 GJ**	**31,551 GJ**
Total energy consumed (A+B+C+D+E+F) (GJ)	**44,462 GJ**	**37,202 GJ**
Energy intensity per rupee of turnover (GJ/₹) (Total energy consumption / Revenue from operations)	0.0000009	0.0000007
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/₹) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00002	0.000016
Energy intensity in terms of physical output (GJ/sqft. produced)	0.053	0.058

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

Note: The above data represents performance across group housing projects, retails locations, and offices within India, including our headquarters in Mumbai.

Details of energy consumption at Plotted Development Projects

Parameter	FY 2025–26
From renewable sources	
Total electricity consumption (A) (GJ)	0
Total fuel consumption (B) (GJ)	0
Energy consumption through other sources (C) (GJ)	0
Total energy consumed from renewable sources (A+B+C) (GJ)	0
From non-renewable sources	
Total electricity consumption (D) (GJ)	1,704 GJ
Total fuel consumption (E) (GJ)	1,503 GJ
Energy consumption through other sources (F) (GJ)	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	3,207 GJ
Total energy consumed (A+B+C+D+E+F) (GJ)	3,207 GJ
Energy intensity per rupee of turnover (GJ/₹) (Total energy consumption / Revenue from operations)	0.000000062
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/ ₹) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000013
Energy intensity in terms of physical output (GJ/Sq. ft. produced)	0.075

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.

Note: The above data excludes the performance across group housing projects, retail locations, and offices within India, and our headquarters in Mumbai.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2025–26	FY 2024–25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	29,481	12,731
(iii) Third-party water (Municipal water supplies)	4,11,635	3,20,194
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	**4,41,116**	**3,32,565**
Total volume of water consumption (in kiloliters)	**5,31,252****	**4,08,565******
Water intensity per rupee of turnover (kl/₹) (Water consumed / Revenue from operations)	0.0000104	0.0000083
Water intensity per rupee of turnover adjusted for PPP (kl/₹) (Total water consumption / Revenue from operations adjusted for PPP)	0.00021	0.000172
Water intensity in terms of physical output (e.g., kl/sq. ft. produced)	0.038	0.043

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.

Note: * Total water consumption is 5,31,252 kl out of which 90,137 kl water is recycled water hence the total water withdrawal is 4,41,116 kl.

** Total water consumption is 4,08,565 kl out of which 76,300 kl water is recycled water hence the total water withdrawal is 3,32,565 kl

The above data represents performance across group housing projects, retails locations, and offices within India, including our headquarters in Mumbai.

Details of disclosures related to water consumed at Plotted Development Projects

Parameter	FY 2025–26
(i) Surface water	0
(ii) Groundwater	6,814
(iii) Third-party water (Municipal water supplies)	35,930
(iv) Seawater / desalinated water	0
(v) Others	0
Total volume of water withdrawal (i + ii + iii + iv + v)	42,744
Total volume of water consumption (in kiloliters)	45,244
Water intensity per rupee of turnover (kl/₹) (Water consumed / Revenue from operations)	0.00000088
Water intensity per rupee of turnover adjusted for PPP (kl/₹) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000179
Water intensity in terms of physical output (kl/Acres produced)	98

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.

Note: * Total water consumption is 45,244 kl out of which 2,500 kl water is recycled water hence the total water withdrawal is 42,744 kl.

Note: The above data excludes the performance across group housing projects, retail locations, and offices within India, and our headquarters in Mumbai.

4. Provide the following details related to water discharged

Parameter	FY 2025–26	FY 2024–25
Water discharge by destination and level of treatment (in kilolitres)	Nil	Nil
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- 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, in the following format:

Parameter	Please specify unit	FY 2025–26	FY 2024–25
NOx	tonnes of NOx	1.13	0.17
SOx	tonnes of SOx	0.25	0.71
Particulate matter (PM)	tonnes of PM	0.91	0.17
Persistent organic pollutants (POP)	-	N/A	N/A
Volatile organic compounds (VOC)	-	N/A	N/A
Hazardous air pollutants (HAP)	-	N/A	N/A
Others – please specify	-	N/A	N/A

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.

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

Parameter	Unit	FY 2025–26	FY 2024–25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	936.16	668.30
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	3,831.81	4,433.36
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	GJ / ₹	0.000000093	0.000000104
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted For Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	GJ / ₹	0.0000018	0.0000021
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e /sq. ft.	0.0057	0.008

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 above data represents performance across group housing projects, retails locations, and offices within India, including our headquarters in Mumbai.

Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity for Plotted Development Projects

Parameter	Unit	FY 2025–26
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	104.44
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	336.15
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	GJ / ₹	0.0000000086
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted For Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	GJ / ₹	0.00000017
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/sq. ft.	0.0102

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.

Note: The above data excludes the performance across group housing projects, retail locations, and offices within India, and our headquarters in Mumbai.

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 minimise 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, in the following format:

Parameter	FY 2025–26	FY 2024–25
Total waste generated (in metric tonnes)		
Plastic waste (A)	4.81	0
E-waste (B)	1.17	3.2
Bio-medical waste (C)	0.04	0
Construction and demolition waste (D)	41,829	19,775
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other hazardous waste (G)	1.14	0.33
Other non-hazardous waste (H)	28,69,999	18,18,306
Soil	28,66,824	18,17,564
Scrap	3,175.23	741.97
Debris	0	0
Total (A+B + C + D + E + F + G + H) Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	**29,11,835**	**18,38,084**
Waste intensity per rupee of Turnover (Total waste generated/Revenue from operations) (Mt / ₹)	0.000057	0.000037
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (Mt / ₹)	0.00115	0.00077
Waste intensity in terms of physical output	0.21	0.19

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025–26	FY 2024–25
(i) Recycled	13,805	593.19
(ii) Re-used	28,66,830	18,18,291
(iii) Other recovery operations	0	0
Total	**28,80,635**	**18,18,884**

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

Category of waste	FY 2025–26	FY 2024–25
(i) Incineration	0.04	0
(ii) Landfilling	31,200.05	19,200.08
(iii) Other disposal operations	0	0
Total	**31,200.09**	**19,200.08**

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 above data represents performance across group housing projects, retails locations, and offices within India, including our headquarters in Mumbai.

Details related to waste management for Plotted Development Projects

Parameter	FY 2025–26
Total waste generated (in metric tonnes)	
Plastic waste (A)	0
E-waste (B)	0
Bio-medical waste (C)	0
Construction and demolition waste (D)	50
Battery waste (E)	0
Radioactive waste (F)	0
Other hazardous waste (G)	0
Other non-hazardous waste (H)	2,482.00
Soil	2,465.00
Scrap	17
Debris	0
Total (A+B + C + D + E + F + G + H) Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	2,532.00
Waste intensity per rupee of Turnover (Total waste generated/Revenue from operations) (Mt/₹)	0.000000049
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (Mt/₹)	0.0000010
Waste intensity in terms of physical output (Mt /Acres)	5.48
Category of waste	FY 2025–26
(i) Recycled	67.00
(ii) Re-used	2,465.00
(iii) Other recovery operations	0
Total	**2,532.00**

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.

Note: The above data excludes the performance across group housing projects, retail locations, and offices within India, and our headquarters in Mumbai.

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 waste.

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 minimise the environmental impact of the waste we generate. In line with regulations, we ensure that hazardous waste is disposed of through authorised third-party recyclers. For non-hazardous waste, including metal scraps and construction debris, we also work with authorised 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 utilised for project landscaping and in our plant nursery. To further enhance our waste management efforts, GPL has established integrated decentralized solid waste management programmes in Konark, Bhubaneshwar, Batala, and Agra. These programmes aim to minimise 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 organisations 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 minimising 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 in the following format:

Sr No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
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 Ivara Residental Development at Sector R26, Wagholi, Pune	SIA/MH/INFRA2/549202/2025	26-08-2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=134661663&proposal_no=SIA%2FMH%2FINFRA2%2F549202%2F2025&proposal_id=134661662
Godrej Skyline Residential and Commercial project at Sr. no. 84/17, 84/18, 84/19, 84/20A, 84/20B, 84/21, 84/22, 84/23, 84/24, 84/25, 84/26, CTS NO. 1246, 1266, 1267, 1269, 1270 (P), At - Mundhawa, Tal – Pune City by Godrej Properties Limited	SIA/MH/INFRA2/552623/2025	22-09-2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=136743976&proposal_no=SIA%2FMH%2FINFRA2%2F552623%2F2025&proposal_id=136743975
Godrej Samaris, EC Name-Proposed Group Housing GH. 24 in Sector 53, Urban Estate Gurugram II, Haryana by M/s Godrej Properties Limited.	2006	09-03-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/report/ec?proposalId=137299349&legacyApplicationId=0

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 Sora: EC name-Proposed Group Housing building No. 21, Sector 53, Urban Estate Gurugram II, Haryana by M/s Godrej Properties Limited.	2006	04-02-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/report/ec?proposalId=123720344&legacyApplicationId=0
Godrej Alira-EC Name-Proposed Group Housing plot no. GH-01, Sector 39, Urban Estate Gurugram II, Haryana being developed by M/s Godrej Properties Ltd.	2006	25-11-2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/report/ec?proposalId=123194326&legacyApplicationId=0
Worli Triology	EIA Notification 2006	25-02-2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=121005211&proposal_no=SIA%2FMH%2FINFRA2%2F525732%2F2025&proposal_id=121005210
Godrej City Panvel	EIA Notification 2006	28-08-2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=135105438&proposal_no=SIA%2FMH%2FINFRA2%2F549547%2F2025&proposal_id=135105437
Godrej Kharghar	EIA Notification 2006	06-01-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=1214888333&proposal_no=SIA%2FMH%2FINFRA2%2F564386%2F2026&proposal_id=1214888328
Expansion in Proposed Integrated Township at Mhalunge, Maan and Hinjewadi Tal – Mulshi, Dist. Pune by Mhalunge Land Developers Pvt. Ltd. & Ashadan Township ventures Pvt. Ltd. Clearance Type: Application for Expansion EC.	EIA Notification 2006	02-08-2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=89826214&proposal_no=SIA%2FMH%2FINFRA2%2F490959%2F2024&proposal_id=89826199
Expansion in Proposed Integrated Township at Mhalunge, Maan and Hinjewadi Tal – Mulshi, Dist. Pune by Mhalunge Land Developers Pvt. Ltd. & Ashadan Township ventures Pvt. Ltd. Clearance Type: Application for Expansion EC.	EIA Notification 2006	24-03-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=1221534383&proposal_no=SIA%2FMH%2FINFRA2%2F572079%2F2026&proposal_id=1221534382

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 and commercial project at Plot No. R-1/2/C Rajiv Gandhi Infotech Park Phase-III, Maan, Tal-Mulshi, Dist.- Pune by Godrej Projects Development Limited (Godrej Evergreen Square) Clearance Type: Application for Amendment in EC.	EIA Notification 2006	29-04-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=1220643018&proposal_no=SIA%2FMH%2FINFRA2%2F571030%2F2026&proposal_id=1220641661

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

Response; Yes, the Company is 100% compliant with the applicable environmental law/regulations/guidelines in India.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area:

(ii) Nature of operations:

(iii) Water withdrawal, consumption and discharge

Parameter	FY 2025–26	FY 2024–25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,27,488	74,254
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	**1,27,488**	**74,254**
Total volume of water consumption (in kilolitres)	**2,17,624**	**1,50,554**
Water intensity per rupee of turnover (Water consumed/turnover) (kl/₹)	0.0000042	0.0000031
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No Treatment	0	0
- With treatment – please specify the level of treatment	0	0
(ii) Into groundwater		
- No Treatment	0	0
- With treatment – please specify the level of treatment	0	0
(iii) Into seawater		
- No Treatment	0	0
- With treatment – please specify the level of treatment	0	0
(iv) Sent to third parties		
- No Treatment	0	0
- With treatment – please specify the level of treatment	0	0

Parameter	FY 2025–26	FY 2024–25
(v) Others		
- No Treatment	0	0
- With treatment – please specify the level of treatment	0	0
Total water discharged (in kilolitres)	**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.

Note: * Total water consumption is 2,17,624 kl but 90,135.9 kl water is recycled water hence the total water withdrawal is 1,27,488.2 kl.

2. Please provide details of total Scope 3 emissions and their intensity:

Parameter	Unit	FY 2025–26	FY 2024–25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO_2e	20,66,232	27,37,107
Total Scope 3 emissions per rupee of turnover	tCO_2e/ ₹	0.00004	0.000056

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.

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

Not applicable

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

Sr No	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Waste Management and Waste Reduction Initiative	To effectively manage and reduce Construction & Demolition (C&D) waste at construction sites, a strong focus has been placed on upcycling waste into usable materials within the site itself. Several initiatives have been implemented, such as the production of paver blocks from waste concrete and the reuse of waste rebars for making safety mesh. Additionally, on-site Material Recovery Facilities (MRFs) have been established to enable efficient segregation and management of waste streams. These facilities provide dedicated storage areas for different categories of waste and facilitate their linkage with authorised recyclers, ensuring responsible disposal and enhanced recycling outcomes.	Total 99% of Waste is Recycled or Reused.
2	Use of Renewable energy for temporary structure at Projects	Solar energy serves as an alternate source of energy integrated into our projects and their operations. Across our pan-India projects, on-grid solar PV systems have been installed at project offices, with a total installed capacity of 676 kW, representing an approximate investment of ₹3.62 crore. In addition to on-site renewable generation, our projects have also procured green power from the electricity boards by opting for green tariff power at a slightly higher premium. During FY 2025–26, a total of 9,823 MWh of green power was procured across projects in Mumbai and Pune.	The adoption of renewable energy for temporary structures and construction activities at projets has led to an estimated reduction of 7,025 tCO_2e emissions.

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

Response: Yes, we recognise 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 minimise 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 recognise 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 minimise 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 organisational 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.

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 the value of business done with such partners) that were assessed for environmental impacts.

Response: 100%

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

a. By the listed entity.

None

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

None

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

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.

Sr no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
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:

The Company's representatives actively engage in discussions, including those led by industry boards like TRAINN/RAI, which collectively strive to convey the industry's perspective to key stakeholders.

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	N/A

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.

Sr No.	Name and brief of project	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/ No)	Relevant Web link
1.	The Integrated Decentralized Solid Waste Management (IDSWM) project is a CSR initiative supported by Godrej Properties Limited and implemented by Feedback Foundation Charitable Trust in selected wards of Bhubaneswar. The project focuses on promoting waste segregation at source, strengthening decentralized waste processing systems through Micro Composting Centres (MCCs) and Material Recovery Facilities (MRFs), and ensuring efficient door-to-door waste collection. It also emphasises community awareness and behavioural change through IEC activities, while enhancing the capacity, safety, and working conditions of sanitation workers. Overall, the project aims to reduce landfill dependency and establish a sustainable, scalable "zero waste to landfill" model, contributing to improved urban cleanliness, environmental sustainability, and public health.	Yes	Yes	https://gplwebsitecdnblob.blob.core.windows.net/godrej-cdn/Files/impact-assessment-integrated-decentralized-solid-waste-management-idswm-com-cmnzv2fst0002vgphaewu6re8.pdf

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

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

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

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 2025–26	FY 2024–25
Directly sourced from MSMEs / small producers	27%	17.3%
Directly from within India	98.5%	98%

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

Location	FY 2025–26	FY 2024–25
Rural	0%	0%
Semi-urban	0%	0%
Urban	2%	2%
Metropolitan	98%	98%

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 Rs)
No projects have been carried out in the aspirational districts in FY 2025–26.			

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?

Response: No

b) Which marginalised/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 authority	Brief the Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR projects:

Sr No	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Social Protection for Construction workers - BoCW Workers	28,572	100%
2.	Parametric insurance for construction Workers	6,500	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 Nagpur	3,11,548	12%
6.	Crop Residue Management (Extension) - Gurdaspur	12,499	0%
7.	Sustainable Agriculture Land Management	465	100%
8.	City-Farmer Partnership for Solid Waste Management (SWM) in Chikkaballapur, Karnataka	1,92,000	23.75%
9.	Zero Waste Zone - Indore	19,000	4.90%

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

Essential Indicators

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

- 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 percentage to 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 2025–26			FY 2024–25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	3	0	Nil	4	0	N/A
Advertising	0	0	Nil	0	0	
Cyber-security	0	0	Nil	0	0	
Delivery of essential services	10	7	a) Godrej Nest, Mumbai, where the concern relates to society formation and conveyance deed execution. The cases further attribute dissatisfaction with the Facilities Management Agency. b) Godrej Frontier, NCR, where a set of residents plan to construct a temple within the premises of the society, and that has not found favour with a second set of residents. On our part, we have sought an intervention from the Department of Town and Country Planning (DTCP).	4	0	
Restrictive trade practice	0	0	Nil	9	0	
Unfair trade practices	2	0	Nil	23	0	
Other	0	0	Nil	0	0	

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

	Numbers	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.

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.

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.

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/or services.

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.

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? 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)

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 2025–26, GPL recorded a Net Promoter Score of 71%.

Assurance Statement
External Assurance Statement for BRSR Core

Add value.
Inspire trust.

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

Independent Reasonable Assurance Statement to Godrej Properties Limited on their non-financial sustainability disclosures in the Business Responsibility and Sustainability Report for the financial year 2025-2026

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, 2025, to March 31, 2026.

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 BRSR[1] (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, 2026.
- 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/P/CIR/2023/122 dated July 12, 2023

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

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www.tuv-sud.in

Scope and boundary of assurance

We have assured non-financial information of the BRSR Core Indicators[2] in the Report, pertaining to the Company's non-financial performance for the period April 1, 2025, through March 31, 2026. We understand that the financial information in the BRSR Core is derived from the Company's audited financial statements.

The boundary of verification included:

- Godrej Ananda - Soul (Phase 3) (South Zone)
- Godrej Woodscapes (South Zone)
- Godrej Bayview (MMR)
- Godrej Carmichael (MMR)
- Godrej Aristocrat (NCR)
- Godrej Jardania (NCR)
- Godrej Park Greens (Pune)
- The Gale at Godrej Park World (Pune)
- Godrej Blue (Kolkata)
- 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 April & May 2026, 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, 2025, to March 31, 2026).
- 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, 2025 to March 31, 2026 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 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: 03-07-2026

Appendix 1- BRSR Core Indicators

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. TotalScope 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 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 - E9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties

External Assurance Statement for Integrated Report

Add value.
Inspire trust.

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

Independent Limited Assurance Statement to Godrej Properties on their Annual Sustainability Report part of Integrated Annual Report for sustainability disclosures based on Global Reporting Initiative (GRI) 2021 Indicators for the financial year 2025-2026

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, 2026.
- 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:
TÜV SÜD South Asia Pvt. Ltd. TÜV SÜD House, Off Saki Vihar Road, Saki Naka, Andheri (East), Mumbai – 400072, India.

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, 2025, through March 31, 2026.
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 84 group housing projects and retail locations, 9 plotted developments and 10 offices, including headquarters in Mumbai, all of which fall under Company direct operational control.
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 April & May 2026, in line with the principle of materiality, at the following sites:

- Godrej Ananda - Soul (Phase 3) (South Zone)
- Godrej Woodscapes (South Zone)
- Godrej Bayview (MMR)
- Godrej Carmichael (MMR)
- Godrej Aristocrat (NCR)
- Godrej Jardania (NCR)
- Godrej Park Greens (Pune)
- The Gale at Godrej Park World (Pune)
- Godrej Blue (Kolkata)
- 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 logicality 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, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30
Environment	GRI 3- Material Topics, (3-1, 3-2, 3-3)
	GRI 301- Materials (301-1, 301-2, 301-3)
	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, 304-2, 304-3)
	GRI 305- Emissions (305-1, 305-2, 305-3, 305-4, 305-5, 305-7)
	GRI 306-Waste (306-1, 306-2, 306-3, 306-4, 306-5)

Topic	GRI Indicators
	GRI 308- Supplier Environmental Assessment (308-1, 308-2)
Social	GRI 401- Employment (401-1, 401-2, 401-3)
	GRI 402- Labor/Management Relations (402-1)
	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 407- Freedom of Association and Collective Bargaining (407-1)
	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)
	GRI 413 - Local Communities (413-1, 413-2)
	GRI 414- Supplier Social Assessment (414-1, 414-2)
	GRI 415- Public Policy (415-1)
	GRI 416- Customer Health & Safety (416-1)
	GRI 417- Marketing & Labelling (417-1, 417-3)
	GRI 418: Customer Privacy -Data Security (418-1)
Governance	GRI 201- Economic Performance (201-1, 201-2, 201-3, 201-4)
	GRI 202- Market Presence (202-1, 202-2)
	GRI 203 – Indirect Economic Impacts (203-1, 203-2)
	GRI 204- Procurement Practices (204-1)
	GRI 205- Anti-Corruption - Business Integrity and Codes of Conduct (205-1, 205-2, 205-3)
	GRI 206- Anticompetitive Behaviour (206-1)

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 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, 2025, to March 31, 2026).

- 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 factful 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.

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Attestation,

Ashish RR

TÜV SÜD SOUTH ASIA PVT. LTD.

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

Date:03-07-2026