BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45200MH1998PLC114818
2.	Name of the Listed Entity	Oberoi Realty Limited (We/the Company/ORL)
3.	Year of incorporation	1998
4.	Registered office address	Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai 400 063, India
5.	Corporate address	Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai 400 063, India
6.	E-mail	corporate@oberoirealty.com
7.	Telephone	+91 22 6677 3333
8.	Website	www.oberoirealty.com
9.	Financial year for which reporting is being done	April 2025 – March 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 36,360.22 Lakh
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Saumil Daru Designation: Director - Finance Telephone no.: +91 22 6677 3333 Email ID: saumil.daru@oberoirealty.com
13.	Reporting Boundary	Consolidated
14.	Name of assurance provider	TUV SUD South Asia Private Limited
15.	Type of assurance obtained	Reasonable Assurance for BRSR Core and Limited Assurance for BRSR Non-Core Indicators

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Real Estate Development	Real Estate Development	96.7%
2.	Hospitality	Hospitality	3.3%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Construction of buildings	4100	74.16%
2.	Renting of Property	6810	25.84%

III. Operations

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

Sr. No.	Location	Number of sites	Number of offices	Total
1.	National	14	2	16
2.	International	0	0	0

Note - The company does not have any international projects or offices.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	One
International (No. of Countries)	Not Applicable

Note - The company does not have any international offices.

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

The Company does not export its products.

c. A brief on types of customers

The Company serves a diverse customer base, which includes buyers of residential apartments, tenants and licensee of its commercial and retail spaces and guests availing its hospitality services – accommodation, food and beverage services, and banqueting facilities.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled)[1]:

Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)
Real Estate Development and Management					
Permanent	1,109	840	76%	269	24%
Other than Permanent	12	5	42%	7	58%
Sub Total	**1,121**	**845**	**75%**	**276**	**25%**
Hospitality					
Permanent	427	335	78%	92	22%
Sub Total	**427**	**335**	**78%**	**92**	**22%**
Total employees	**1,548**	**1,180**	**76%**	**368**	**24%**

b. Differently abled Employees and workers:

Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)
Real Estate Development and Management					
Permanent	1	1	100%	0	0
Other than Permanent	0	0	0	0	0
Sub Total	**1**	**1**	**100%**	**0**	**0**
Hospitality					
Permanent	7	7	100%	0	0
Sub Total	**7**	**7**	**100%**	**0**	**0**
Total Employees	**8**	**8**	**100%**	**0**	**0**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	29%
Key Management Personnel	1	0	0%

1 The Company does not have any workers on its direct payroll. Labourers employed under the contractors and subcontractors have been classified as workers. Approximately, 14,950 workers were employed at our construction sites in FY 2025-26.

22. Turnover rate for permanent employees and workers

Permanent Employees	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Real Estate Development and Management	15%	12%	**15%**	20%	23%	**20%**	20%	22%	**21%**
Hospitality	38%	51%	**40%**	42%	45%	**43%**	41%	72%	**46%**

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Expressions Realty Private Limited	Subsidiary	100.00%	Yes
2.	Incline Realty Private Limited	Subsidiary	100.00%	Yes
3.	Integrus Realty Private Limited	Subsidiary	100.00%	No
4.	Kingston Hospitality and Developers Private Limited	Subsidiary	100.00%	No
5.	Kingston Property Services Limited	Subsidiary	100.00%	Yes
6.	Perspective Realty Private Limited	Subsidiary	100.00%	No
7.	Encase Realty Private Limited	Subsidiary	100.00%	No
8.	Oberoi Realty Foundation (Section 8 Company)	Subsidiary	100.00%	No
9.	Buoyant Realty LLP	Subsidiary	100.00%	No
10.	Pursuit Realty LLP	Subsidiary	100.00%	No
11.	Homexchange Private Limited	Joint Venture	44.03%	No
12.	I - Ven Realty Limited	Joint Venture	39.13%	No
13.	Saldanha Realty and Infrastructure LLP	Joint venture	50.00%	No
14.	Shri Siddhi Avenues LLP	Joint venture	60.00%	No
15.	Move up Real Estate Private Limited	Joint venture	47.50%	No
16.	Schematic Estate LLP	Joint venture	60.04%	No

VI. CSR Details

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

ii. Turnover (in ₹): 60,09,05,93,228.00

iii. Net worth (in ₹): 1,79,21,62,82,056.00

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes – through the Company website	0	0	-	0	0	-
Investors and Shareholders	Yes – through the Company website	0	0	-	0	0	-
Employees	Yes – internal mechanism	0	0	-	0	0	-
Customers - Residential Projects	Yes – Customer Relationship Managers are assigned on sale of property	159	8	-	52	20	-
Customers - Commercial and Retail Assets	Yes – Feedback / complaint forms are available at the helpdesk for customers and an online app for tenants of commercial or retail assets	262	1	-	308	1	-
Value Chain Partners	Yes – through emails	0	0	-	0	0	-

Note: Links for -

- Company Website – www.oberoirealty.com
- Company's Stakeholder Engagement Policy - www.oberoirealty.com/investor-notices/StakeholderEngPolicy

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

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

Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Green Building Design	Opportunity	Integrated green building design components is critical for our business to align with environmental, social, and economic priorities. It enables increased resource efficiency and mitigates risks to our business from climate change. It also enhances our brand value, maintains compliance with relevant regulations and enables increased financial growth. Furthermore, it is also a priority requirement for our tenants at our leased assets.		Positive

Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Water Management	Opportunity	Management of water is a critical issue to our business to create a positive environmental footprint. Focused efforts for efficient water usage are imperative to demonstrate our commitment to a sustainable future and a healthy planet. Further, it also enhances stakeholder trust and brand reputation.		Positive
3.	Energy Management	Opportunity	Effectively managing our energy consumption is imperative to our operational impact on the environment. It also enables business resilience against extreme weather events and other risks from climate change. Further, it also supports customer satisfaction, regulatory compliance, and financial savings.		Positive
4.	Waste Management	Opportunity	Waste generated at our construction sites is significant and improper handling can have an adverse impact on our operations. As a responsible business, it is imperative that we manage our waste effectively, increase practices of reuse and recycling. Improper management of waste generated can also lead to financial repercussions and loss of reputation.		Positive
5.	Climate Change Adaptation	Risk	Adapting to climate change and its associated risks is imperative for business continuity. Managing our GHG footprint and making focused efforts for emissions reduction is critical for us to remain a sustainable business. Ineffective management of our GHG footprint may expose us to physical and transition risk thereby adversely impacting business resilience and growth.	• Implement a robust ESG monitoring framework for external reporting. • We have conducted climate scenario analysis to understand climate change impacts. • Implement interventions to bridge gaps in climate change mitigation measures, compliance gaps and improve sustainability against ESG KPIs	Negative
6.	Biodiversity and Habitat Protection	Opportunity	Focused efforts to protect the biodiversity in and around our operations and mitigating potential risks is a critical priority for our business. It enhances our environmental impact and garners positive relationships with local communities and our stakeholders.		Positive

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Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Customer Satisfaction	Opportunity	Customer satisfaction is an essential component of our business model because it acts as a definitive metric to gauge business performance and brand value. It provides critical insights on customer expectations and provides us with opportunities to ensure high levels of customer service and experience. It enables us to learn more about customer requirements and the standard of products provided to maintain a high level of customer service quality.		Positive
8.	Human Capital Development	Opportunity	Focused and holistic human capital development initiatives enhance employee satisfaction and well-being. It also enables attraction and retention, which drives productivity and business growth. Failure to align with employee requirements and expectations can lead to loss of talent and thereby affect our business performance and reputation.		Positive
9.	Human Rights	Risk	Protecting and promoting Human Rights is imperative to our business success. As a responsible corporate citizen, it is our duty to protect the Human Rights of all our employees and stakeholders. Human Rights violations will have an adverse impact on our brand value, lead to financial repercussions and loss of stakeholder trust.	• We have incorporated human rights principles into our code of conduct. Our code of conduct outlines our commitment to respect human rights, our obligations, and the measures we undertake to mitigate human rights risks. • To ensure compliance with our code of conduct, we have established a comprehensive due diligence process that assesses and monitors potential human rights risks. Additionally, we provide training to all our employees to raise awareness of human rights issues and our commitment to upholding them.	Negative

Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Labour Conditions and Working Conditions	Risk	The success of our business majorly depends on our workforce. Ensuring alignment with statutory requirements and international guidelines on labour management and working conditions is therefore critical. This includes compliance with laws on child and forced/compulsory labour, working hours and wages, etc.	We conduct regular monitoring and audits of our suppliers to ensure compliance and maintain ongoing communication and education with our employees and suppliers on this issue. Any non-compliance is addressed immediately with corrective action taken. We are committed to continuously improving our mitigation plan to ensure the well-being of our workforce.	Negative
11.	Diversity, Equity and Inclusivity	Opportunity	Diversity, inclusion and providing equal opportunities improves our performance by bringing together people with varied knowledge, views, and perspectives. This results in identifying innovative ideas and improves talent attraction and retention at the workplace.		Positive
12.	Occupational Health and Safety Management	Risk	Prioritizing our employee's health and safety is a core value of our business. Providing a safe work environment brings about high levels of employee satisfaction and ensures that they can achieve their highest potential. Ineffective management of health and safety practices can lead to a high number of safety related incidents.	• Regularly assess our practices to identify and address any areas of non-compliance. • Provide ongoing training to employees to ensure that they are aware of and comply with relevant regulations and standards. • Implement regular inspections and audits to identify and address any potential hazards. • Encourage open communication between employees and management to identify and address any concerns. • Continuously monitor and improve our health and safety practices to ensure compliance and mitigate potential risks.	Negative
13.	Local Community Development	Opportunity	Engaging with the local community and providing opportunities of empowerment creates a positive perception of our company. It creates a relationship of mutual trust with enhances our social positioning. This further enhances our brand reputation and enables long-term value creation		Positive

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Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14.	Business Ethics and Governance	Risk	Adherence to ethical business practices, good governance is crucial for long term value creation for our business. Failure to align with regulatory standards and engagement in ethical misconduct can lead to financial repercussions and loss of stakeholder trust.	To mitigate this risk, we implement strict anti-bribery and anti-corruption policies and procedures, including training our employees on ethical business practices. Regular audits and reviews of our financial transactions also help identify any potential red flags and ensure compliance with laws and regulations. By taking these steps, we protect the Company from the negative consequences of unethical business conduct.	Negative
15.	Data Protection and Cyber Security	Risk	A strong governance mechanism for data integrity, technology and digitalization leads to a secure IT network, thus supporting the productivity and growth of the business. Any threat to our IT System can severely impact our business and brand value and lead to the loss of sensitive information of our customers and employees	• Establish strict data protection policies and procedures to ensure the secure handling, storage, and transfer of data. • Providing training and awareness programs for our employees to help them understand the importance of data protection and privacy • Conducting regular security audits and risk assessments to identify potential vulnerabilities and address them promptly. • Partnering with reputable data security and privacy vendors to ensure that our systems and networks are protected from cyber threats. • Implementing encryption and access control measures to prevent unauthorized access to sensitive data.	Negative
16.	Building Quality and Safety	Opportunity	Providing for high quality and safe buildings is a central component of our business model. It is critical to protect the health and safety of our occupants as well as align with regulatory standards and requirements. Further, it supports the retention of our occupants as well as provides for long-term durability.		Positive

Sr. No.	Material Issues Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
17.	Sustainable Supply Chain	Opportunity	Maintaining a sustainable supply chain management is vital to our business for reducing environmental impact, ensuring compliance, enhancing property value, and meeting market demands. Enhancing sustainable practices across our supply chain can bring about benefits from cost savings, increased resilience, and improved reputation, all of which contribute to long-term success and profitability.		Positive
18.	Business Continuity and Planning	Opportunity	Business continuity and planning are crucial to ensure the uninterrupted operation of our business and the protection of our investments and assets. These plans are essential for dealing with various disruptions, including natural disasters, economic downturns, and other unforeseen events.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes, the policies are approved by the Board and are duly signed by the heads of the respective departments responsible for their implementation.								
c. Web Link of the Policies, if available	https://www.oberoirealty.com/investor-notices								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Leadership in Energy and Environmental Design (LEED). Indian Green Building Council (IGBC) and Green Rating for Integrated Habitat Assessment (GRIHA), etc. ISO 9001, 14001, 45001 Certified (Integrated Management System) ISO 27001 Certified (Information Security Management System)								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has adopted the following long-term (FY 2030) ESG aspirations. **Environmental Goals** **1.** 100% Green Certified Projects (Minimum Gold) **2.** No Net Deforestation **3.** Achieve Net Zero by 2040 for Scope 1&2 **4.** Achieve Water positivity by 2030 **5.** Achieve Net Zero Waste to Landfill by 2030 **Social Goals** **1.** Achieve 30% Gender Diversity target by 2030 **2.** Achieve Inclusion of LGBTQ+ and People with Disabilities **3.** Achieve 100% health & wellbeing certified commercial offices by 2030 **4.** Facilitate social protection to 100% of workers at sites by 2030 **5.** Achieve and maintain 85% EHS rating across operations by 2030.
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	**Environmental Goals** **1.** 100% Green Certified Projects (Minimum Gold) – 88% of the Portfolio is certified till FY 2025-26 **2.** No Net Deforestation - Status maintained for FY 2025-26 **3.** Achieve Net Zero by 2040 for Scope 1&2 - 50% reduction in Scope 1&2 intensity achieved for FY 2025-26. 10% renewable energy achieved for FY 2025-26 **4.** Achieve Water positivity by 2030 – 40.24% reduction in water intensity achieved for FY 2025-26 **5.** Achieve Net Zero Waste to Landfill by 2030 – 65.38% reduction in waste intensity achieved for FY 2025-26. Achieved and maintained net zero waste to landfill status in FY 2025-26 **Social Goals** **1.** Achieve 30% Gender Diversity target by 2030 - 24% gender diversity achieved till FY 2025-26 **2.** Achieve Inclusion of LGBTQ+ and People with Disabilities Inclusion - 8 Nos. of PWD working as of FY 2025-26 **3.** 100% health & wellbeing certified commercial offices by 2030 – The Company's Corporate Offices IGBC Health & Wellbeing certification is in progress **4.** Facilitate social protection to 100% workers at sites by 2030 – Facilitation camps established at 80% of active sites. 1,233 workers at site received BOCW certification. **5.** Achieve and maintain 85% EHS rating across operations by 2030 – 80% EHS rating achieved across operations for FY 2025-26

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

As a leading company in the Indian real estate sector and a responsible corporate citizen, we recognize that our growth should create value for all stakeholders. Through regular engagement, we have identified the need to go beyond our fiduciary responsibilities and place greater focus on sustainable development.

All sustainability-related matters and our overall approach are guided by the Board ESG and CSR Committee. In addition, the ESG Steering Committee Members, comprising senior executives and department heads, oversee and monitors our sustainability performance.

Our governance framework is transparent and accountable, supported by well-defined policies and processes. These include our environment, health and safety (EHS) policy, procurement practices, employee engagement initiatives, and project delivery approach. Together, these have supported consistent performance and strengthened our position as a trusted partner for customers, employees, communities, and other stakeholders.

We continue to strengthen our focus on sustainable design and construction. Our projects give due importance to energy efficiency and practical solutions that support better resource use and reduction of waste. Key measures include sensor-based faucets, water-efficient fixtures, energy-efficient HVAC systems, on-site organic waste converters, and rainwater harvesting systems.

During the year, Oberoi Realty continued to perform well across key external ESG assessments such as S&P Global DJSI, GRESB, FTSE Russell, MSCI, and CDP. Building on our commitment to transparent disclosures, we further strengthened our sustainability reporting following the release of our 3rd consolidated ESG Report for FY 2024–25. We understand the impact of our operations on biodiversity and have conducted a robust biodiversity risk assessment across our operations. We also recognize the potential impact of climate change on our operations and conducted a detailed climate risk assessment across our portfolio. The key risks and mitigation measures were presented through our first standalone TCFD report for FY 2023–24, published during the year. We plan to release our 4th ESG Report for FY 2025–26 in the coming months.

We also recognize our responsibility in creating a positive social impact. We place strong emphasis on employee wellbeing and are committed to supporting their growth and development. Our employee-focused policies and engagement initiatives reflect our efforts to remain an Employer of Choice. We also maintain active engagement with local communities around our operations. Oberoi Realty has been awarded with Great Place To Work (GPTW) consecutively for two years in a row. In line with our vision, "To create spaces that enhance the quality of life," we remain committed to creating long-term value for society and the environment.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Mr. Saumil Daru Designation: Director - Finance Director Identification Number (DIN): 03533268
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. The Company has constituted an ESG and CSR Committee at the Board level, comprising Board Members and chaired by the Chairman and Managing Director, to guide and take decisions on sustainability matters. In addition, an ESG Steering Committee, consisting of senior executives and department heads, has been set up to monitor and guide the Company's performance across Environmental, Social, and Governance (ESG) areas.

10. Details of Review of NGRBCs by the Company:

Performance against above policies and follow up action	Yes, the Board of Directors undertakes an annual review of the Company's performance against its policies and ensures that necessary follow-up actions are carried out.
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company maintains strict adherence to all statutory requirements. In case of any material non-compliance, the Audit Committee and the Risk Management Committee are duly informed.

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

Yes, the entity has undertaken an independent assessment of the working of its policies and related systems through an external assurance engagement conducted by TÜV SÜD South Asia Private Limited for FY 2025-26. As part of the assurance process, TUV has evaluated the design and implementation of the systems and processes for compiling, analysing and aggregating sustainability information, including the related internal controls.

In FY 2025-26, the Company conducted an independent assessment of its Sustainable Design and Corporate Responsibility (CR) policies, along with a Human Rights Due Diligence review covering the implementation of its Human Rights, Diversity, and Inclusion policies.

In addition, the Company holds certifications under various national and international standards, including ISO 9001, 14001 and 45001. These certifications involve periodic assessments of the Company's policies and management systems by independent external assessors.

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 awareness programmes
Board of Directors	1	All 9 principles	100%
Key Managerial Personnel	2	All 9 principles	100%
Employees other than BoD and KMPs	184	All 9 principles	97%

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):**

   There have been no instances of fines, penalties, punishment, awards, compounding fees, or settlement amounts paid in any proceedings by the Company or by its directors or Key Managerial Personnel (KMPs) with regulators, law enforcement agencies, or judicial institutions during FY 2025-26 and FY 2024-25. Disclosures have been made in line with the materiality criteria specified under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as reflected on the Company's website.

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.**

   Not Applicable

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

   Yes, the Company follows a Zero-Tolerance stance on bribery and corruption. Its expectations on ethical business conduct are set out in the Code of Conduct, which is applicable to all Directors, senior management, employees, and third-party agents associated with the Company. Members of the Board and senior management are required to submit an annual confirmation of compliance with the Code. The Company also ensures full compliance with all applicable local laws and regulations related to bribery and corruption.

   Anti-corruption, Anti-bribery Policy: www.oberoirealty.com/investor-notices/ABACPolicy

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

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

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

   There have been no complaints related to conflicts of interest against the Board of Directors or Key Managerial Personnel (KMPs) during FY 2025–26 and FY 2024–25.

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

Not Applicable

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	98.33	144.76

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	Purchases from trading houses as % of total purchases	NA	NA
	Number of trading houses where purchases are made from	NA	NA
	Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	Sales to dealers / distributors as % of total sales	NA	NA
	Number of dealers / distributors to whom sales are made	NA	NA
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	NA	NA
	Sales (Sales to related parties / Total Sales)	NA	NA
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	17.06%	15.89%
	Investments (Investments in related parties / Total Investments made)	26.73%	18.08%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
65	Principle 3, 5, 6	100% (All Site Contractors)

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. All members of the Board of Directors and Key Managerial Personnel (KMP) submit an annual disclosure of their interests in other entities. This helps ensure that all required approvals, as per applicable laws and the Company's policies, are obtained before entering into any transactions with such entities or individuals. The Nomination and Remuneration Committee also carries out a detailed review of potential conflict of interest situations at the time of appointing new Directors to the Board. Directors refrain from participating in discussions or voting on matters where a conflict of interest exists or may arise.

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.

As a real estate company, research and development investments are not applicable to the Company. It remains committed to making investments that support and strengthen its sustainability objectives and business practices. This includes a detailed review of current operations, assessment of environmental and social impacts, and identification of opportunities for improvement.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	51%	60%	The Company remains committed to making focused investments in sustainable technologies and practices that support value creation for all stakeholders and contribute to a positive impact on society and the environment. The Company has initiated a research project to develop a Digital Public Good for the real estate sector, bringing together structured emissions data for key building materials across the value chain. This marks the second year of this multi-year initiative, with the aim of supporting faster decarbonization through the adoption of standardized emissions reporting frameworks and data-led decision-making processes. Additionally, as part of R&D, the company is exploring strategies to address its decarbonization target which may require investment in potential technology upgradation
Capex	23%	33%	

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?

Yes, the Company is committed to adopting sustainable procurement practices that help reduce the environmental footprint of its operations. This commitment is reflected in its Procurement Policy, which guides engagement with value chain partners. The Company also places focus on sourcing goods and services locally to support community development and reduce emissions linked to transportation. Approximately 87.4% of inputs was sourced locally during the financial year.

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

The Company remains focused on reducing waste generation while promoting the reuse and recycling of resources. To support this, a structured waste management system has been put in place for the efficient collection and disposal of various waste streams. Regular waste audits are conducted to identify opportunities for reduction, reuse, and recycling.

- Waste segregation practices are implemented across all locations, including offices, residential developments, and hotel operations, covering plastic waste, construction and demolition debris, electronic waste, hazardous materials and other scrap. All collected waste is disposed of through authorized recycling partners. At Westin Mumbai Garden City (Westin MGC), an in-house glass bottling unit has been introduced to replace plastic bottles. Approximately 3,60,000 glass bottles are reused, leading to a reduction of 4,608 kg of plastic waste, equivalent to 7,20,000 plastic bottles (250 ml each) annually.
- For e-waste, the Company works with certified recyclers to ensure safe and responsible disposal. Regular maintenance of electronic equipment is carried out to extend its useful life. Approximately 35.50 MT of e-waste and 4.49 MT of battery waste were generated from operations.
- Hazardous waste is stored in designated containers and handed over to authorized disposal vendors. Kitchen oil and generator oil from Westin MGC are also managed through licensed handlers for safe treatment. Approximately 7.43 MT of hazardous waste was generated during operations.

Across all sites, defined protocols are followed to ensure proper waste segregation based on type and composition, supported by trained personnel. Segregated waste is directed to certified agencies for appropriate disposal. At Westin MGC, designated bins for recyclable and non-recyclable waste are placed across the premises. Waste collected from guest rooms is transferred to a central area for sorting before being sent to authorized recyclers. Organic waste is processed through on-site Organic Waste Converters (OWCs), and the compost generated is reused for domestic purposes.

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.

Not Applicable

Leadership Indicators

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

Life Cycle Assessment of five projects is in progress, initiated in FY 2025-26. The details of the same shall be published in the upcoming financial year.

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.

Not Applicable

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

The Company uses recycled materials such as Autoclaved Aerated Concrete blocks (AAC blocks), fly ash, Ground Granulated Blast-Furnace Slag (GGBS) and excavated soil for landfilling within site premises. It also incorporates recycled metals in equipment and supports, along with materials containing gypsum, and reused broken tiles and blocks.

Further, an in-house re-bottling plant at Westin MGC enables the complete reuse of glass bottles within the hotel, achieving a 100% reuse rate.

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Glass water bottles	100%	100%
Plastic water bottles	100%	100%
Kitchen Oil/DG Oil	100%	100%
Use of Ground granulated blast-furnace slag (GGBS) in RMC	40%	31%
Use of Micro silica in RMC	7%	6%

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

Not Applicable

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product 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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Real Estate Development and Management											
Permanent employees											
Male	840	840	100%	840	100%	0	0%	840	100%	840	100%
Female	269	269	100%	269	100%	269	100%	0	0%	269	100%
Total	**1,109**	**1,109**	**100%**	**1,109**	**100%**	**269**	**22%**	**840**	**78%**	**1,109**	**100%**
Other than Permanent employees											
Male	5	5	100%	5	100%	0	0%	5	100%	5	100%
Female	7	7	100%	7	100%	7	100%	0	0%	7	100%
Total	**12**	**12**	**100%**	**12**	**100%**	**7**	**59%**	**5**	**41%**	**12**	**100%**
Hospitality											
Permanent Employees											
Male	335	335	100%	335	100%	0	0%	335	100%	335	100%
Female	92	92	100%	92	100%	92	100%	0	0%	92	100%
Total	**427**	**427**	**100%**	**427**	**100%**	**92**	**21%**	**335**	**79%**	**427**	**100%**

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

Cost incurred on wellbeing measures as a % of total revenue of the Company	FY 2025-26	FY 2024-25
Real Estate Development and Management	0.044%	0.034%
Hospitality	0.013%	0.014%

2. Details of retirement benefit

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.)
Real Estate Development and Management						
PF	100%	NA	Y	100%	NA	Y
Gratuity	99%	NA	Y	99%	NA	Y
ESI	0.09%	NA	Y	0.40%	NA	Y
Hospitality						
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	24%	NA	Y	27%	NA	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.

Yes, the Company's premises and offices are accessible to differently abled employees, with facilities such as accessible restrooms and ramps in place.

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.

The Company's Code of Conduct affirms its commitment to providing equal opportunities and preventing discrimination at all stages of employment, including recruitment, hiring, promotion, and separation. All employment decisions are based solely on an individual's qualifications and capabilities, without consideration of race, colour, religion, creed, caste, economic or social status, gender, nationality, citizenship, age, sexual orientation, physical disability, pregnancy, childbirth, marital status, medical condition, ancestry, language, or any other characteristic protected under applicable law. The Company also does not support any form of discrimination, whether direct or indirect, across all legally protected categories. For further information, please refer to the following policies:

ORL Code of Conduct at: www.oberoirealty.com/investor-notices/CoC-Directors

ORL Diversity, Equity and Inclusion Policy - www.oberoirealty.com/investor-notices/DEIPolicy

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

Gender	Real Estate Development and Management		Hospitality	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	83%	100%	100%
Female	100%	100%	100%	100%
Total	**100%**	**85%**	**100%**	**100%**

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.

The Company provides multiple channels for both permanent and non-permanent employees to raise grievances in a safe and confidential manner. All concerns are escalated to the relevant authorities to ensure timely and effective resolution. Grievance redressal mechanisms include:

Whistle-blower - whistleblower@oberoirealty.com

Prevention of Sexual Harassment (POSH) - orl.posh@oberoirealty.com

HR Head - head.hr@oberoirealty.com

DEI Council - deicouncil@oberoirealty.com

At Westin MGC, all employees are given access to a toll-free number to report grievances for prompt resolution. In addition, an Internal Complaints Committee has been set up to review grievances and ensure they are addressed in a timely manner.

7. Membership of employees and workers in association(s) or Unions recognized 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)
Hospitality[1]						
Male	335	161	48%	321	154	49%
Female	92	34	37%	98	37	38%
Total	**427**	**195**	**46%**	**419**	**191**	**46%**

[1]No employees are part of any union in Real Estate Development and Management.

8. Details of training given to employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	Number (B)	Percentage (B/A)	Total (C)	Number (D)	Percentage (C/D)
Real Estate Development and Management						
Health and Safety						
Male	840	840	100%	819	819	100%
Female	269	269	100%	232	232	100%
Total	**1,109**	**1,109**	**100%**	**1,051**	**1,051**	**100%**
Skill Upgradation						
Male	840	442	53%	819	533	65%
Female	269	119	45%	232	124	53%
Total	**1,109**	**561**	**51%**	**1,051**	**657**	**62%**
Hospitality						
Health and Safety						
Male	335	335	100%	321	321	100%
Female	92	92	100%	98	98	100%
Total	**427**	**427**	**100%**	**419**	**419**	**100%**
Skill Upgradation						
Male	335	330	98%	321	249	78%
Female	92	91	98%	98	76	78%
Total	**427**	**421**	**98%**	**419**	**325**	**78%**

Note: The health and safety training data has been restated for previous FY 2024-25 due to calculation error.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Real Estate Development and Management						
Male	840	800	95%	819	767	94%
Female	269	253	94%	232	220	95%
Total	**1,109**	**1,053**	**95%**	**1,051**	**987**	**94%**
Hospitality						
Male	335	335	100%	321	245	76%
Female	92	92	100%	98	66	67%
Total	**427**	**427**	**100%**	**419**	**311**	**74%**

10. Health and safety management system:

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

Yes. The Company prioritizes creating a safe and healthy workplace for all employees. In alignment with this commitment, we have announced EHS Policy and implemented a Health and Safety management system, which outlines specific expectations and duties for both employers and employees in promoting occupational health and safety, alongside a comprehensive plan for preventive actions. This extensive health and safety framework encompasses vital areas such as identifying workplace hazards, implementing infection control measures, conducting medical assessments, providing training on health and safety to staff, and ensuring access to healthcare benefits. By placing the well-being and safety of our employees at the forefront, we foster a constructive and efficient working environment that benefits all parties. The company is recently certified for ISO 45001: 2018 Occupational Safety and Health Management System.

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

The hazard identification and risk assessment process is structured into three key stages, involving collaboration between ORL and its contractors, to ensure workplace safety. An overview of the Standard Operating Procedures (SOP) for Hazard Identification and Risk Assessment adhered to has been provided below:

- Contractors are tasked with creating a method statement and risk assessment for their activities, which are reviewed for requirement of control measures and approved by ORL before any work commences.
- Contractors conduct an evaluation of the site's Environment, Health, and Safety (EHS) requirements and submit their EHS Plan to ORL for approval, ensuring all operations meet the set safety standards.
- It is the contractors' responsibility to devise a Monthly Inspection Schedule and carry out inspections of the equipment, machinery, and workplace to pinpoint potential hazards and implement necessary corrective measures.
- ORL staff engage in cross inspections according to a Monthly Activity Plan. Any hazards detected during these inspections are reported to the involved contractors via the BIM 360 App for prompt action.
- The Central Safety Team undertakes a Monthly EHS Audit at the site, producing a comprehensive report that includes an EHS Rating. This report is forwarded to the Projects team to action any needed corrections.
- Civil Contractors conduct third-party safety audits independently and follow up with the required corrective measures to address any identified risks.
- Mandatory Third-Party Inspections (TPI) of all material lifting cranes, tools, tackles, pressure vessels, and passenger hoists are carried out biannually, with any necessary corrective actions being executed promptly.
- At Oberoi Mall, safety is a paramount concern. Hazards associated with both routine and non-routine tasks are identified and evaluated, with effective control measures applied to mitigate risks. Job safety instructions and Standard Operating Procedures (SOPs) are carefully drafted and displayed in relevant areas to maintain a safe environment.

Westin MGC adopts a proactive approach to safety, with Daily Rounds to offer continuous updates and feedback. Job Safety Analysis (JSA) Trainings are conducted to raise safety awareness and reduce risk exposure.

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

Yes. In its dedication to fostering a safe and secure workplace, the Company ensures that all employees receive thorough safety induction training. This encompasses daily toolbox discussions and specific job safety interactive training including feedback from workers. Such training is designed to equip its workers with the necessary knowledge and skills to identify potential hazards in their tasks and take immediate corrective measures to minimize risks. We are convinced that by providing its workers with essential training and tools, the Company can establish a safer work environment that not only safeguards our employees' well-being but also enhances overall efficiency and productivity.

Furthermore, we have instituted strict safety protocols and procedures that are rigorously enforced to reduce risk and prevent accidents. Our commitment to safety permeates every facet of our operations, and we are continually seeking ways to refine our safety measures to offer the highest level of protection for our workforce.

At all our leased assets, we encourage a proactive approach to Fire and Safety. Employees are actively involved in conducting safety inspections, reporting near misses, and offering suggestions for safety improvements through our safety suggestion box.

We conduct regular safety committee meetings to deliberate on and address safety concerns, fostering an environment of ongoing enhancement in our safety protocols. Ensuring the well-being of our employees remains our utmost priority.

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

The Company profoundly understands that the comprehensive well-being of our employees is fundamental to achieving our business objectives and growth ambitions. To this end, we have embraced a people-centric strategy that prioritizes the well-being of our employees, offering regular consultations and training focused on physical, mental, and overall wellness.

To cultivate the right environment and emphasize employee well-being, we have introduced a robust Employee Assistance Program (EAP) in collaboration with MediBuddy. This program provides our employees and their family members with access to 24/7 tele-counselling and confidential support throughout the year. We also offer face-to-face counselling sessions as necessary and conduct special online sessions aimed at promoting mental wellness, raising awareness, and increasing sensitivity among its workforces. The company has partnered with Zyla Heath to offer Care Management Programs, including discounts on gym memberships, provide tailored lifestyle interventions – diet, nutrition, exercise, etc., for all its employees.

Our facilities include a fully equipped first aid center staffed by trained first aiders who are prepared to offer immediate assistance in any situation. Furthermore, a medical doctor is available for consultations and an ambulance for emergencies, ensuring that employees receive the required medical care and support.

At Oberoi Mall and Sky City Mall, the Company has taken steps to ensure comprehensive medical support by stationing a dedicated ambulance on-site, staffed with trained paramedic personnel available for consultations and assistance with non-occupational medical concerns.

At Westin MGC, the well-being of both its guests and employees is a top priority. The hotel facilitates easy access to doctor services three times a week and has established a beneficial partnership with Sanjeevani Hospital to provide swift and dependable medical help whenever it is needed.

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*	0.228	0.048
Total recordable work-related injuries	Employees	0	0
	Workers*	4	1
No. of fatalities	Employees	0	0
	Workers*	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers*	0	0

*Including the contract workforce

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

Our organization places a high priority on the safety and well-being of our staff and workers. To this end, we have rolled out various comprehensive strategies to create and maintain a secure working environment:

- We conduct regular Environment, Health, and Safety (EHS) Audits to spot potential hazards and ensure a safe workplace.
- We offer periodic safety training sessions, including EHS Induction, Daily Toolbox Talks (TBT), staff training, and emergency mock drills, to keep our team informed and ready to handle emergencies.
- Our use of mechanized equipment, such as tower cranes, batching plants, passenger hoists, concrete pumps, boom placers, aluminum formwork shuttering, Rope Suspended Platforms (RSP) for height access, and mobile platforms for working at heights, minimizes the need for manual labour and reduces safety risks. We also employ insulated power tools and incorporate earth fault and overload protection devices in our electric supply system to prevent electrocution and circuit-related hazards, creating a safer work environment.

- We ensure the periodic removal of construction waste to keep the work area clean and reduce accidents.
- Washrooms and drinking water tanks are cleaned regularly to maintain hygiene in the workplace.
- We organize regular medical check-ups for our staff and workers upon entry and arrange periodic health camps to promote health awareness and ensure the well-being of our team.
- We provide appropriate personal protective equipment (PPE), such as safety harnesses for work at heights, ensuring that our employees are adequately protected.
- The use of scaffolding and mobile platforms for elevated work guarantees the safety of our staff and workers when working at heights.
- Our electric supply panels are outfitted with ELR, Miniature Circuit Breaker (MCB) and Residual Current Circuit Breaker (RCCB), securing our electrical systems against potential risks of electrocution.

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

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

14. Assessments for the year:

Particulars	% 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 (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Not Applicable

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).

Yes. The Company provides Group Life Insurance coverage for hospitalization and also extends Accidental Life Insurance coverage to all employees.

Since the Company does not have workers on its direct payroll, it has encouraged all contractors to provide Group Life Insurance coverage and extend Accidental Life Insurance coverage to all workers.

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

Payment of statutory dues by all value chain partners is included as a contractual requirement. Compliance with this requirement is verified before release of payments.

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:

Particulars	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	5	1	4	1

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

No. The Company does not provide transition assistance programmes to support continued employability or the management of career endings arising from retirement or termination.

5. Details on assessment of value chain partners:

Particulars	% 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.

Not Applicable

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.

Any individual, group of individuals, or institution that contributes to strengthening the Company's business chain is considered a critical stakeholder. This includes employees, suppliers, investors, customers, regulators, community members, and organizations. The Company is committed to maintaining strong relationships with all stakeholders and meeting their expectations and requirements.

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

Stakeholder Group	Stakeholder Type	Mode of Communication	Frequency of Communication (Annual/Half-yearly/any other)	Purpose and scope of engagement
Employees • Permanent • Other than permanent	Internal	Email, townhalls, Intranet portal, trainings & workshops, events, FGD, surveys, Informal Pulse checks, reviews	Continuous engagement	• Employee feedback / suggestions • Update of various key processes/policies • Announcements • Employee engagement important updates
Customers • Residential Projects • Commercial Assets	External	Marketing • Email, newsletter Sales • Email, in-person, or telephonic interactions	Marketing • Quarterly Sales • Continuous Engagement	Marketing • Updates and Greetings Sales • Update on construction progress (demand invoices are sent) • New project launch • Festive Greetings
Joint Ventures	External	Emails, meetings, Personal interactions	Continuous engagement basis project requirements	Project delivery and other business operations
Suppliers	External	Email, Telephonic, personal interactions, surveys	Continuous engagement basis project requirements	Supply of required materials
Shareholders	External	Email, AGM/EGM, conference calls, Results presentations, Investor meetings, Company website, stock exchange dissemination	Quarterly, annual and email frequency on need basis	Communicate Financial performance, Internal audit report and other relevant information, resolving their queries/ grievances, seeking of approvals.
Investors - Bond holders	External	Emails. In-person meetings	As and when required	Review of financial performance, quarterly results
Communities	External	Engagement programs, PR articles, CSR activities	As and when organized	Addressing their needs and grievance resolution
Consultants	External	Emails, workshops, meetings, Personal interactions	Continuous engagement basis project requirements	Partner for expert solutions in specific subject matter areas like design, engineering, sustainability, software, etc.

Stakeholder Group	Stakeholder Type	Mode of Communication	Frequency of Communication (Annual/Half-yearly/any other)	Purpose and scope of engagement
Contractors	External	Emails, meetings, Personal interactions	Continuous engagement basis project requirements	Expertise in construction and other related activities and provide workers support
Workers	Internal / External	Trainings & workshops, engagement events, site-level campaigns	As and when organized	For construction and other related activities at our project sites
Government/ Regulators	External	One-on-one meetings, emails, letters etc.	Event based, as and when organized	Approvals for project launches construction purpose and occupation
Media (Print and Electronic)	External	Out of Home, Digital (Social & Paid Media), PR articles, Brochures & Project marketing collaterals	As and when planned – project requirement basis	• Awareness and lead generation • Showcasing project to customers • Sending news to external stakeholders

Leadership Indicators

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

The table above sets out the strategies, methods, and objectives of the Company's stakeholder engagement initiatives. The Company believes that regular and active engagement with key stakeholders helps ORL share its strategies and achievements more clearly. Ongoing interaction also helps align expectations, allowing ORL to address stakeholder needs more effectively. Feedback and insights gathered through these engagements are shared with the ESG (Environmental, Social, and Governance) Board Committee, ensuring that stakeholder views are considered in the Company's decision-making process.

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

Yes, stakeholder consultation is used to support the identification and management of environmental and social topics. In FY 2023-24, the Company conducted a double materiality assessment based on its earlier review to identify and prioritize key ESG (Environmental, Social and Governance) topics relevant to its operations. The process began with an analysis of relevant ESG issues within the real estate sector. Based on the broader business environment and sector and location-specific trends, thirty-one topics were shortlisted for further assessment.

These topics were shared with internal and external stakeholders through a survey to understand their views on the importance of these ESG matters in relation to the Company's global operations. The stakeholders consulted included employees, suppliers, contractors, customers, media, and other partners. The responses were reviewed by senior management, and the ESG topics were assessed based on their potential impact on the business and strategic direction in the short to medium term. As a result, ten topics were identified as material to both stakeholders and the business and have been integrated into the Company's strategic planning process.

In line with the double materiality approach, the Company further assessed the inward and outward impacts of the identified material issues during FY 2023-24. The materiality assessment will be reviewed after every two years to ensure continued focus on issues relevant to business operations.

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

Building and maintaining positive relationships with communities strengthens our social license to operate and supports our brand value. Our engagement with marginalized and vulnerable communities is guided by the Company's Corporate Social Responsibility (CSR) policy. Focused on empowering communities around our operations and contributing to a better future, our CSR approach is action-driven and aimed at meaningful impact.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / Workers covered (B)	% (B / A)	Total (C)	No. of Employees/ workers covered (D)	% (D / C)
Real Estate Development and Management						
Permanent	1,109	920	83%	1,051	969	92%
Other than permanent	12	7	58%	12	4	33%
Total	**1,121**	**927**	**83%**	**1,063**	**973**	**92%**
Hospitality						
Permanent	427	424	99%	419	417	99%
Total	**427**	**424**	**99%**	**419**	**417**	**99%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Real Estate Development and Management										
Permanent Employees										
Male	840	15	2%	825	98%	819	15	2%	804	98%
Female	269	8	3%	261	97%	232	7	3%	225	97%
Total	**1,109**	**23**	**2%**	**1,086**	**98%**	**1,051**	**22**	**2%**	**1,029**	**98%**
Other than Permanent										
Male	5	0	0%	5	100%	5	0	0%	5	100%
Female	7	0	0%	7	100%	7	0	0%	7	100%
Total	**12**	**0**	**0%**	**12**	**100%**	**12**	**0**	**0%**	**12**	**100%**
Hospitality										
Permanent										
Male	335	0	0%	335	100%	321	0	0%	321	100%
Female	92	0	0%	92	100%	98	0	0%	98	100%
Total	**427**	**0**	**0%**	**427**	**100%**	**419**	**0**	**0%**	**419**	**100%**

3. Details of remuneration/ salary/ wages

a. Median remuneration/ wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Real Estate Development and Management				
Board of Directors (BoD)	5	40,00,000	2	20,00,000
Key Managerial Personnel	1	87,20,000	0	NA
Employees other than BoD and KMP[2]	843	13,20,000	276	10,98,000
Hospitality				
Employees other than BoD and KMP	336	3,94,908	91	3,89,340

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

Gross wages paid to females as a % of total wages	FY 2025-26	FY 2024-25
Real Estate Development and Management	20.61%	16.61%
Hospitality	27.39%	29.53%

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

Yes, the Company's Head of Human Resources is responsible for monitoring and addressing human rights impacts and related issues. This includes overseeing the implementation of policies, addressing concerns, and ensuring compliance with internal standards and regulatory requirements.

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

The Company recognizes the importance of timely and effective grievance resolution in safeguarding and protecting human rights. All human rights concerns/grievances can be reported to the Head of HR at head.hr@oberoirealty.com. Once reported, the Human Resources team conducts the required investigations to ensure prompt resolution.

All complaints related to sexual harassment are handled and resolved by the Internal Complaints Committee. In addition, under the Whistleblower Policy, employees can raise concerns anonymously without any fear of retaliation.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed	Pending	Remarks	Filed	Pending	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced labour/ Involuntary labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

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

2 The data reported is for permanent and non-permanent employees

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

The Company follows a strict Zero-Tolerance approach towards any discrimination, retaliation, or harassment against employees who report concerns through the vigil mechanism or take part in investigations. This commitment is embedded in the Whistleblower Policy and Code of Conduct, supported by strong measures to protect the confidentiality of the complainant and prevent any form of retaliation.

To promote a culture of transparency and accountability, leaders are empowered to address any policy violations in a timely manner. This helps ensure that all employees are treated with dignity and respect. The Company aims to maintain a workplace culture built on transparency, fairness, and respect, aligned with its core values.

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

Human rights requirements are included as contractual obligations in all business agreements, contracts, and purchase orders, in line with our Code of Conduct.

10. Assessments for the year:

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

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

Not Applicable

Leadership Indicators

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

The Company is committed to protecting and promoting the human rights of all stakeholders. All routine operations are carried out in line with this commitment, as set out in the Code of Conduct.

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

The Human rights due-diligence has been conducted at our Head Office and across all our operations to evaluate workplace practices along with employee & worker wellbeing experiences. We interacted with our employees, contractors and their workers by conducting field visits, interviews and document reviews. The details of the same will be disclosed in our upcoming ESG Report for FY 2025-26.

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, in line with the Rights of Persons with Disabilities Act 2016, the Company's offices are designed to be accessible for visitors who are differently abled.

4. Details on assessment of value chain partners:

All value chain partners are assessed for compliance with human rights standards and applicable regulations during the onboarding process. During their association with the Company, partners are also encouraged to uphold and promote human rights within their operations.

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

Not Applicable

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

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)	17,512.58 GJ	9,849.96 GJ
Total fuel consumption (B)	0 GJ	0 GJ
Energy consumption through other sources (C)	0 GJ	0 GJ
Total energy consumed from renewable sources (A+B+C)	**17,512.58 GJ**	**9,849.96 GJ**
From non-renewable sources		
Total electricity consumption (D)	1,67,962.17 GJ	1,19,301.95 GJ
Total fuel consumption (E)	16,520.71 GJ	16,111.41 GJ
Energy consumption through other sources (F)	0 GJ	0 GJ
Total energy consumed from non-renewable sources (D+E+F)	**1,84,482.88 GJ**	**1,35,413.37**
Total energy consumed (A+B+C+D+E+F)	**2,01,995.47 GJ**	**1,45,263.33**
Energy intensity per rupee of turnover (Total energy consumed in GJ / Revenue from operations)	**0.000003**	**0.000003**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in GJ / Revenue from operations adjusted for PPP)	**0.000068**	**0.000057**
Energy intensity in terms of physical output (GJ/sq.ft.)	**0.049**	**0.098**

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

Yes, TUV SUD South Asia Private Limited

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

Yes, the Company's Hospitality operations are identified as Designated Consumers (DC). Baseline year 2021-2022 target is 39.58 TOE (Tonnes of Oil Equivalent). We have achieved our initial target set by Perform Achieve Trade (PAT) for energy consumption of 36.32 TOE FY 2025-26 at a lower consumption of 3.26 TOE.

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 kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	2,01,693.09	1,21,369
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) **(i + ii + iii + iv + v)**	**2,01,693.09**	**1,21,369**
Total volume of water consumption (in kiloliters)	**2,01,693.09**	**1,21,369**
Water intensity per rupee of turnover (Total water consumption in kL / Revenue from operations)	**0.000003**	**0.000002**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kL/ Revenue from operations adjusted for PPP)	**0.000068**	**0.000047**
Water intensity in terms of physical output (KL/ sq ft)	**0.049**	**0.082**

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

Yes, TUV SUD South Asia Private Limited

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 kiloliters)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) To third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**0**	**0**
Water discharged per rupee of turnover (Water discharged in kL / Revenue from operations ₹)	**0**	**0**

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

Yes, TUV SUD South Asia Private Limited

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

The Company provides advanced Sewage Treatment Plants (STPs) and Rainwater Harvesting (RWH) systems across its residential and commercial properties. These systems work together to support a Zero Liquid Discharge approach, enabling full treatment and reuse of wastewater. The treated and harvested water is reused for non-potable purposes such as toilet flushing, gardening, and landscape irrigation.

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

The Company is committed to reducing air emissions and maintaining good air quality at its operational sites through measures that control emissions at the source. Contractors are required to conduct ambient air and noise monitoring through authorized agencies at the start of the project and every six months thereafter, in line with SPCB/CPCB guidelines.

To reduce dust and noise pollution, several measures are implemented, including tyre and road cleaning, use of sprinklers, and installation of sound barriers at construction sites. For better indoor air quality, the Company also promotes the use of low-VOC paints, sealants, and adhesives.

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tonnes	1.12	0.006
SOx	Tonnes	0.89	0.004
Particulate matter (PM)	Tonnes	0.94	0.006
Hazardous air pollutants (HAP) – Carbon Monoxide CO)	Tonnes	0.18	0.003

Note: Starting this year, we have revised the calculation methodology for air emissions to improve accuracy. As it relies on measured data rather than assumptions, the results are more precise and verifiable than the figures used in previous years.

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

Yes, TUV SUD South Asia Private Limited

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	Metric tonnes of CO^2 equivalent	2,530.04	2,806.81
Total Scope 2 emissions	Metric tonnes of CO^2 equivalent	33,125.87	24,092.36
Total Scope 1 and 2 Emissions	**Metric tonnes of CO^2 equivalent**	**35,655.91**	**26,899.18**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	**Metric tonnes of CO^2 eq./ ₹**	**0.000001**	**0.000001**
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	**Metric tonnes of CO^2 eq./ ₹**	**0.000012**	**0.000011**
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions / Total Built up Area)	**Metric tonnes of CO^2 eq./ sq.ft.**	**0.009**	**0.018**

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

Yes, TUV SUD South Asia Private Limited

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

The Company is focused on reducing the environmental impact of its operations and continuously looks for ways to improve energy efficiency through targeted investments. A key focus area is increasing the use of renewable energy and reducing dependence on grid electricity. In FY 2025–26, the Company generated renewable energy through a PPA, resulting in annual energy savings of 20,24,087.71 kWh.

Additional steps taken to support energy efficiency include:

- Use of PNG in place of cylinders at Oberoi Mall, supporting lower emissions linked to transportation.
- Use of drywall construction to reduce consumption of cement, sand, and water.
- Restricting the number of lifts in operation during night hours to avoid unnecessary energy use.
- Use of green tariff for commercial assets, reducing dependency on non-renewable energy source.

The Company has also undertaken a research initiative to develop and establish a framework for Dynamic Emission Factors in Real Estate (DEFINE).

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)	106.49	177.69
E-waste (B)	35.45	0.234
Bio-medical waste (C)	0.007	0.004
Construction and demolition waste (D)	3,31,004.26	3,44,924.68
Battery waste (E)	4.50	5.37
Radioactive waste (F)	0	0
Other Hazardous waste (G) – DG set oil and kitchen oil	7.43	5.57
Other Non-hazardous waste generated (H) – Wet and Dry waste	2,359.33	885.49
Total (A+B + C + D + E + F + G + H)	**3,33,517.47**	**3,45,999.04**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.000006**	**0.000007**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**0.000113**	**0.000135**
Waste intensity in terms of physical output (Metric Tonnes/sq. ft.)	**0.081**	**0.234**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	2,513.20	1,074.35
(ii) Re-used	3,31,004.26	3,44,924.68
(iii) Other recovery operations	0	0
Total	**3,33,517.46**	**3,45,999.03**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	0.007	0.004
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0.007**	**0.004**

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

Yes, TUV SUD South Asia Private Limited

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

The Company follows a precautionary approach to waste management, with a strong focus on minimizing waste generation. Guided by the principles of reduce, reuse, and recycle, it supports the transition toward a circular economy.

Construction sites operate under defined protocols for managing construction and demolition (C&D) waste.

Waste collection points are clearly identified based on waste type to ensure structured handling. Adequate skips and wheel bins are provided at each site, and all waste disposal is carried out safely in compliance with applicable regulations.

Biodegradable waste is processed in a sustainable manner through on-site Organic Waste Converters (OWCs) at both owned and leased properties. The compost generated is reused as natural fertilizer, supporting soil quality improvement and cost reduction. At hospitality locations, wet and dry waste is also processed through OWCs. In addition, hazardous waste such as E-waste, battery, used cooking oil, and engine oil are responsibly recycled through authorized vendors.

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

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

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

The Company submits Environmental Impact Assessments (EIAs) as part of the MoEF approval process for applicable projects. The entity has undertaken EIA for the below projects in FY 2025-26.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Relevant Web link domain (Yes / No)	Relevant Web link
Re-Development of Adarsh Shramik CHS. Ltd situated at Worli Division, Aadarsh Nagar, Worli, Mumbai 400030	SIA/MH/INFRA2/541202/2025	17.06.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FMH%2FINFRA2%2F541202%2F2025&proposal=129840876
Mixed use Project with Mall and Hotel with Public parking at village Magathane, Taluka Borivali, Mumbai	SIA/MH/INFRA2/552663/2025	24.09.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FMH%2FINFRA2%2F552663%2F2025&proposal=136764540
Expansion of Commercial Building No. 2 Wing B of the Mixed-Use Project at Village Dindoshi & Village Pahadi Goregaon, Off Western Express Highway at Goregaon (East), Mumbai	SIA/MH/INFRA2/558535/2025	18.11.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FMH%2FINFRA2%2F558535%2F2025&proposal=429650978

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:

Yes, the Company complies with all applicable environmental laws, regulations, and guidelines in India, monitored through a centralized system.

Leadership Indicators

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

The Company does not have any operations in water stress areas.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO^2, CH^4, N_2O, HFCs, PFCs, SF^6, NF^3, if available)	Metric tonnes of CO^2 equivalent	**4,83,908.19**	**7,59,813.00**
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO^2 equivalent /₹	**0.00001**	**0.000014**
Total Scope 3 emission intensity the relevant metric may be selected by the entity	Metric tonnes of CO^2 equivalent per sq.ft.	**0.019**	**0.022**

Our total Scope 3 emissions includes 10 applicable categories to our business as detailed below:

Category of Scope 3 emissions	Unit	FY 2025-26	FY 2024-25
Category 1: Purchased Goods & Services	Metric tonnes of CO^2 equivalent	3,65,769.80	5,30,355.76
Category 2: Capital Goods	Metric tonnes of CO^2 equivalent	1,039.03	3,663.81
Category 3: Fuel and Energy Related Activities	Metric tonnes of CO^2 equivalent	10,977.90	7,509.13
Category 4: Upstream Transportation & Distribution	Metric tonnes of CO^2 equivalent	10,003.00	11,394.03
Category 5: Waste	Metric tonnes of CO^2 equivalent	17.56	123.38
Category 6: Business Travel	Metric tonnes of CO^2 equivalent	176.92	28.50
Category 7: Employee Commute	Metric tonnes of CO^2 equivalent	844.51	808.66
Category 8: Upstream leased assets	Metric tonnes of CO^2 equivalent	NA	NA
Category 9: Downstream transportation and distribution	Metric tonnes of CO^2 equivalent	NA	NA
Category 10: Processing of sold products	Metric tonnes of CO^2 equivalent	NA	NA
Category 11: Use of Sold Products	Metric tonnes of CO^2 equivalent	52,791.00	1,89,197.51
Category 12: End-of-Life treatment of Sold Products	Metric tonnes of CO^2 equivalent	15.11	77.28
Category 13: Downstream Leased Assets	Metric tonnes of CO^2 equivalent	42,273.45	16,654.98
Category 14: Franchises	Metric tonnes of CO^2 equivalent	NA	NA
Category 15: Investments	Metric tonnes of CO^2 equivalent	NA	NA

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

Yes, TUV SUD South Asia Private Limited

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not Applicable

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

Sr. No	Initiative undertaken	Outcome of the initiative
1.	High performance double glass glazing and windows system	Reduces heat absorption and lowers the load on air conditioning, thereby reducing energy required for cooling
2.	Deployment of water-cooled chillers and VRF systems as part of the HVAC systems	To achieve higher energy efficiency, VRF systems have been installed. These systems use one outdoor unit connected to multiple indoor units, which reduces the number of electrical connections required and, in turn, lowers material usage and the risk of short circuits. Individual controls along with inverter technology improve the performance of VRF units by allowing operation only when needed. This results in better efficiency during load conditions and leads to significant energy savings
3.	Installation of Solar rooftop PV panels	To reduce non-renewable energy consumption
4.	Use of High tension (HT) transformers	To reduce energy losses in commercial buildings
5.	Ground Granulated Blast Furnace Slag (GGBS), a by-product of the iron-steel industry, is used at several project as a replacement of cement to the extent of 40- 70% as per the Concrete Mix Design requirement.	Improves the durability and environmental performance of concrete mixes and has helped reduce carbon emissions by approximately 50%. In FY 2025–26, a total of 39,753 m^3 of GGBS was used in our operations
6	Use of Micro-silica, also known as silica fume, (a very fine powder by-product of the silicon and ferrosilicon alloy production process), in cement at an extent of 6-7% as per the Concrete Mix Design requirement.	For FY 2025-26, a total of 6,957 m^3 of Micro-silica was used in our operations
7.	Use of latest technologies at Westin MGC such as key cards, fan control units and lighting control units in all rooms. Along with this, motion and daylight sensors have also been installed, and conventional bulbs have been replaced with energy efficient LEDs	Resulting in an average saving of 432KWh a day, and 1,57,736 kWh annually
8.	In Oberoi Mall, the washroom DX A/C Treated Fresh Air unit has been replaced with chilled water base Treated Fresh Air units with EC motor	6% units of total consumption are being sourced from renewable power
9	9.40 Lakhs kWh were saved in HVAC electricity consumption by using high energy efficient chillers at Oberoi Mall	13% saving achieved
10	In Oberoi Mall, the washroom DX A/C Treated Fresh Air unit has been replaced with chilled water base Treated Fresh Air units with EC motor	Saving in electrical consumption equivalent to 23,566.3 kWh & 2,41,083 INR in power cost
11	At Westin MGC, an in-house glass bottling unit has been established to replace plastic bottles.	Approximately 3,60,000 glass bottles are reused
12	Commissioning of Softener plant in Commerz III	Switched from municipal water to STP-treated water; reduced freshwater consumption; lowered water procurement cost; minimized scaling.
13	Water meter installations in all assets i.e. Commercial, Residential, Retail Mall, Hotel & Schools	Enabled accurate monitoring of water consumption; identified leakage/wastage; improved water conservation and cost savings
14	Scheduled temperature monitoring of common areas of commercial and retail assets during peak and non-peak hours	Reduced energy consumption through controlled cooling operations and optimized HVAC usage

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

All operational sites are supported by a structured emergency preparedness framework. As part of the construction project's EHS (Environment, Health and Safety) plan, contractors are required to prepare detailed emergency response plans and submit them to the respective project heads for review and approval. These plans also include coverage of all sub-contractors. The emergency response plans define clear procedures and communication protocols to manage potential on-site emergencies effectively.

Project heads ensure that emergency response plans are in place to address situations arising from:

- Fire and explosion
- Major industrial incidents leading to fatalities, serious injuries, or ill health
- Collapse of lifting appliances and transport equipment
- Collapse of buildings, sheds, scaffolding, or structures
- Leakage of gas or spillage of hazardous goods or chemicals
- Civil disturbance and terrorism
- Drowning of workers
- Landslides resulting in workers being buried
- Rescue of persons suspended on safety harness after accidental fall
- Natural disasters such as earthquakes, cyclones, hurricanes, and tropical storms
- Outbreak of disease or infection
- Environmental incidents or release of hazardous materials and substances

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.

Yes, at ORL, a detailed ESG assessment of value c hain partners was conducted, which identified that most civil contractors may have environmental impacts due to large-scale construction activities leading to air pollution. To address these impacts, the following measures have been implemented:

- Continuous water sprinkling using anti-smog guns to reduce particulate matter.
- Covering of all under-construction buildings with vertical green netting to control dust emissions.
- Use of active air monitoring devices for continuous tracking of particulate matter.

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

We have progressed in evaluating our value chain partners through a phased approach. In the initial phase, the focus was on tier 1 suppliers, which enabled us to assess 31% of our value chain partners based on the value of business conducted.

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.

The Company is a member of 9 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Indian Green Building Council (IGBC)	National
3.	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
4.	Maharashtra Chamber of Housing Industry -Confederation of Real Estate Developers' Associations of India (MCHI-CREDAI)	State
5.	Member of National Safety Council (NSC)	National
6.	The Federation of Hotel & Restaurant Associations of India (FHRAI)	National
7.	Hotel Association of India (HAI)	National
8.	Hotel & Restaurant Association Western India (HRAWI)	National
9.	United Nation Global Compact	International

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

The Company has not received any orders from regulatory authorities related to anti-competitive conduct during FY 2025–26.

Leadership Indicators

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

The Company supports progressive public policies aligned with its commitment to sustainable development, workforce well-being, and responsible urban growth. Key policy areas supported by the Company includes:

1. Sustainable Building Standards: Promotion of green certifications such as LEED, WELL, and IGBC, and integration of resource-efficient design into building codes at national and local levels.
2. Workforce Welfare and Labour Reforms: Support for fair labour practices, improved worker welfare measures, and strengthened safety standards across the construction value chain.
3. Decarbonisation and Net-Zero Goals: Advocacy for policies that enable transition to net-zero carbon buildings, including incentives for energy efficiency, renewable energy, and sustainable materials.
4. Urban Planning and Infrastructure Development: Participation in policy discussions to support inclusive urban planning and resilient infrastructure, with focus on liveability and smart growth.
5. Environmental and Climate Regulations: Support for strong environmental standards and climate policies that promote ecosystem protection, air quality improvement, and water resource management.

ORL engages in policy advocacy through membership in credible industry bodies and associations such as:

- Confederation of Real Estate Developers' Associations of India (CREDAI)
- Indian Green Building Council (IGBC)
- Confederation of Indian Industry (CII)
- Maharashtra Chamber of Housing Industry (MCHI)

All public policy positions advocated by ORL are aligned with its core values of sustainability, transparency, and ethical conduct. The Company follows a non-partisan approach and does not participate in political funding.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

The Company's projects do not fall under the scope that requires a Social Impact Assessment (SIA).

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

None of the Company's operations or units have led to community displacement. As a result, no project required Rehabilitation and Resettlement (R&R) during the reporting year.

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

As a responsible corporate citizen, the Company is committed to reducing any negative impact on local communities around its operations. It follows an open-door policy that allows community members to raise and report concerns or grievances. The approach focuses on building trusted relationships based on transparency and accountability.

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

Particulars	FY 2025-26	FY 2024-25
Real Estate Development and Management		
Directly sourced from MSME/ small producers	16.16%	12.00%
Directly from within India	87.36%	98.00%
Hospitality		
Directly sourced from MSME/ small producers	87.25%	80.15%
Directly from within India	95.65%	94.60%

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.

Not Applicable

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):

Not Applicable

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

The Company has not undertaken any CSR activities in aspirational districts.

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

No, the Company does not have a preferential procurement policy specifically focused on suppliers from marginalized or vulnerable groups. However, the Company considers Micro, Small, and Medium Enterprises (MSMEs) as a vulnerable segment within its supply chain and supports their inclusion through its procurement approach.

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

The Company procures from Micro, Small, and Medium Enterprises (MSMEs).

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

Through this approach, 17% of the Company's total procurement value was sourced from MSMEs.

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:

The Company does not derive any benefits from intellectual property owned or acquired based on traditional knowledge.

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.

Not Applicable

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No of persons benefited from CSR projects	% beneficiaries from vulnerable and marginal groups
1.	Central Median Beautification at Kolshet, Thane	Community Benefit	
2.	Donation for Diagnostic Centre, Ujjain-SKN Foundation		
3.	Central Median Beautification, WEH, Mumbai		
4.	Foot Over Bridge, Aarey Metro Station		
5.	Paramveer Udyan, Mulund		
6.	Donation of 10 desktops	2,700	100%
7.	Maternal & Newborn Care in Mumbai Slums - Apnalaya	15,011	100%
8.	Disability Inclusion - Apnalaya	11,858	100%
9.	Public System Partnership (Health System) - Sneha	2,50,408	98%
10.	Healthcare for Women & Children - Mann Deshi Foundation	2,873	85%
11.	Career Education Programme - Antarang Foundation	990	100%
12.	Addressing Social Protection Needs of Construction Workers II - Disha Foundation	37,000	100%
13.	Skill Development for Construction Workers - Disha Foundation	5,000	100%
14.	DEFINE – SuperHuman Race Foundation	305	19%

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.

Customer satisfaction is a key part of our approach to business operations. To support this, we ensure a strong and effective grievance redressal system is in place. The mechanism is designed to provide a smooth experience for customers while maintaining transparency and accountability throughout the process. It serves as a structured channel for timely resolution of customer concerns.

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

Not Applicable

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cybersecurity	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-

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

Not Applicable

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.

The Company has established a structured framework for cybersecurity and data loss prevention, with a strong focus on data privacy. Protecting the privacy and security of user information remains a key priority. To support this, several IT policies are in place covering software usage, password management, and information security practices. These measures ensure that employees and stakeholders are aware of their responsibilities in handling sensitive information and are equipped to address cyber risks.

All employees can access these policies easily through the Company's intranet. This ensures that stakeholders are well-informed about their responsibilities related to sensitive data and have the necessary guidance to help prevent cyber threats.

Data Leakage Prevention Policy link - www.oberoirealty.com/investor-notices/DLPPolicy

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: Nil

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

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

Leadership Indicators

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

Details of the Company's projects are available on www.oberoirealty.com. All relevant information for customers, including new projects and offerings, has been made available on the website.

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

To ensure customers are properly informed, the Company has implemented the following measures:

- Customer service representatives are trained to guide customers on the safe and responsible use of products and services during interactions.
- Information on recommended usage and safety guidelines is mentioned in the acceptance form and other ancillary documents handed over to the customer during the buying process.

- A detailed manual has been prepared outlining safe and responsible practices for using products and services.
- Regular customer feedback surveys are conducted to understand the effectiveness of communication on safe usage and customer awareness.

These steps reflect the Company's commitment to maintaining strong standards of customer education and safety.

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

The Company has a dedicated customer service application, 'Punctuality', for its leased customers. All communication and updates are shared through this platform, including maintenance schedules, breakdown notifications, and any potential disruption or discontinuation of essential services.

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

In line with the Real Estate (Regulation and Development) Act, 2016 (RERA), the Company ensures compliance with all regulatory requirements by sharing detailed information on its projects. This includes project features, amenities, layout plans, and other relevant details, reflecting its commitment to transparency and regulatory adherence.

Recognizing the importance of transparency in the real estate sector, the Company follows RERA requirements to provide regular updates on project progress. These updates are published quarterly on the MahaRERA website, offering timely and accurate information to potential buyers and stakeholders. By adhering to RERA guidelines and using the MahaRERA platform for disclosures, the Company aims to support trust, transparency, and accountability in its operations.

Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153238747**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Oberoi Realty Limited, Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East),IN - 400063 Mumbai** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Oberoi Realty Limited,** (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Oberoi Realty Limited,** in reference to:

BRSR and BRSR Core – Framework for ESG disclosures and assurance as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, including Annexure 16 and Annexure 17A.

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) YY as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

and

Limited level of assurance for the rest non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for -

Section A: General Disclosures- 20-a, b, 21, 22, 25

Section C: Principle Wise Performance Disclosure-

Principle 3: Essential Indicator 1-a, 2, 5, 8, 9, 13

Principle 5: Essential Indicator 1, 2, 6

Principle 6: Leadership Indicator 2,4

Principle 8: Leadership Indicator 6

Principle 9: Essential Indicator 3

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

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It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

Limited Level of assurance for the rest non-financial quantitative disclosures of BRSR report (Ref: Annexure II of SEBI circular).

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	Oberoi Realty Limited	Oberoi Realty Corporate Office, Commerz I, Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
2		Gurgaon Regional Office, Tower A, Paras Twin Tower DLF Golf Course Road Sector 54 Gurugram, Haryana 122011
3		Commerz I by Oberoi Realty, Oberoi Garden City, International Business Park, Yashodham, Goregaon, Mumbai, Maharashtra 400063
4		Commerz II by Oberoi Realty, Oberoi Garden City, International Business Park, Yashodham, Goregaon, Mumbai, Maharashtra 400063
5		Commerz III by Oberoi Realty, Oberoi Garden City, International Business Park, Yashodham, Goregaon,Mumbai, Maharashtra 400063
6		The Westin Mumbai Garden City, Oberoi Garden City, International Business Park, Yashodham, Goregaon, Mumbai, Maharashtra 400063

Sl. No.	Company Name	Site Address
7	Oberoi Realty Limited	The Ritz Carlton Mumbai, Dr. Annie Besant Road, Next to Old Passport Office, Worli, Cen, Mumbai, Maharashtra 400025
8		The Mumbai Mariott Hotel at Sky City, Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066
9		Oberoi Mall, Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
10		Sky City Mall, Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066
11		Elysian by Oberoi Realty, Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
12		Forestville by Oberoi Realty, Kolshet Road, Sandoz Baug, Thane (West), Maharashtra 400607
13		Jardin by Oberoi Realty, Pokhran Road Number 2, Thane (West), Maharashtra 400601
14		Sky City by Oberoi Realty, Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066
15		Fairview by Oberoi Realty, LD Ruparel Marg, Malabar Hill, Mumbai, Maharashtra 400006
16		Oberoi International School, Goregaon, Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
17		Oberoi International School, JVLR, Jogeshwari Vikhroli Link Road, Jogeshwari East, Mumbai, Maharashtra 400060

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 09-03-2026 to 08-05-2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2026 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 09-03-2026 to 08-05-2026, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected Non-Core indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

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- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Place, Date: Mumbai, 8th May 2026

Name: Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Name: Prarthana Chand
Verification Team Leader, TÜV SÜD
Management System Assurance

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Annexure I

S.No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) foot-print Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7

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7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9

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