



June 6, 2025

**Department of Corporate Services
BSE Limited,
Mumbai 400001**

Through: BSE Listing Centre

Scrip code: 533273
Debt: 973655, 976126, 976127, 976128

**The Listing Department
National Stock Exchange of India Limited,
Mumbai 400051**

Through: NEAPS

Scrip Symbol: OBEROIRLTY

Sub: Business Responsibility and Sustainability Report for the year ended on March 31, 2025

Dear Sirs,

Please find attached herewith the Business Responsibility and Sustainability Report (in PDF format) for the year ended on March 31, 2025. The same forms part of the Annual Report of the Company for the year ended March 31, 2025.

Request you to kindly take note of the above and oblige.

Thanking you.

For **Oberoi Realty Limited**

Bhaskar Kshirsagar
Company Secretary

Encl: As above.

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, 3 rd Floor, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai 400 063, India
5. Corporate address	Commerz, 3 rd 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 2024 – March 2025
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 turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Real Estate Development	Real Estate Development	96.40%
2.	Hospitality	Hospitality	3.60%

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	77.70%
2.	Renting of Property	6810	22.30%

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	15	1	16
2.	International	0	0	0

19. Markets served by the entity:
a. Number of locations

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

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 wide array of clients, encompassing buyers of residential apartments, as well as tenants and licensees of commercial and retail spaces. Moreover, we cater to individuals who make use of our hotel accommodations, food and beverage offerings, and banqueting services.

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	1,051	819	78%	232	22%
Other than Permanent	12	5	42%	7	58%
Total employees	1,063	824	78%	239	22%
Hospitality²					
Permanent	419	321	77%	98	23%
Total employees	419	321	77%	98	23%

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
Total differently abled employees	1	1	100	0	0
Hospitality					
Permanent	6	6	100	0	0
Total differently abled employees	6	6	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, 14,000 workers were employed at our construction sites in FY 2024-25.

² Hospitality Services only have Permanent Employees.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

22. Turnover rate for permanent employees and workers

Permanent Employees	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Real Estate Development and Management	20%	23%	20%	20%	22%	21%	24%	26%	20%
Hospitality	42%	45%	43%	41%	72%	46%	56%	80%	60%

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.	Sight Realty Private Limited ¹	Subsidiary	100.00%	No
5.	Kingston Hospitality and Developers Private Limited	Subsidiary	100.00%	No
6.	Kingston Property Services Limited	Subsidiary	100.00%	Yes
7.	Perspective Realty Private Limited	Subsidiary	100.00%	No
8.	Encase Realty Private Limited	Subsidiary	100.00%	No
9.	Nirmal Lifestyle Realty Private Limited	Subsidiary	100.00%	No
10.	Homexchange Private Limited	Joint Venture	47.50%	No
11	I - Ven Realty Limited	Joint Venture	50.00%	No

¹Applied for strike off..

VI. CSR Details

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

ii. Turnover (in ₹): 52,86,27,45,303.00

iii. Net worth (in ₹): 1,57,04,87,41,716.00

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 2024-25			FY 2023-24		
		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	52	0	-	133	20	-
Customers - Commercial Assets	Yes – feedback/ complaint forms are available at the helpdesk for customers and an online app – PAZO – for tenants of commercial assets	308	4	-	192	1	-
Value Chain Partners	Yes – through emails	0	0	-	0	0	-

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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.	<ul style="list-style-type: none"> • 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



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.	<ul style="list-style-type: none"> • 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
10.	Labor Conditions and Working Conditions	Risk	The success of our business majorly depends on our workforce. Ensuring alignment with statutory requirements and international guidelines on labor management and working conditions is therefore critical. This includes compliance with laws on child and forced/ compulsory labor, working hours, 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

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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)
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 for 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.	<ul style="list-style-type: none"> • 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
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



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)
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.	<ul style="list-style-type: none"> • 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
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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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 signed by the heads of the respective department responsible for the implementation of the policies.								
c. Web Link of the Policies, if available	www.oberoirealty.com								
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.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company has adopted the following long-term (FY 2030) ESG aspirations.</p> <p>Environmental Goals</p> <ol style="list-style-type: none"> 100% Green Certified Projects (Minimum Gold) No Net Deforestation Achieve Net Zero by 2040 for Scope 1&2 Achieve Water positivity by 2030 Achieve Net Zero Waste to Landfill by 2030 <p>Social Goals</p> <ol style="list-style-type: none"> Achieving 30% Gender Diversity target by 2030 Achieving LGBTQ+ and People with Disabilities Inclusion 100% health & wellbeing certified commercial offices by 2030 Provide social protection to 100% workers at sites by 2030 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) – 87.75% of the Portfolio is certified
2. No Net Deforestation - Status maintained for FY 2024-25
3. Achieve Net Zero by 2040 for Scope 1&2 - 10% reduction in GHG Scope 1 & 2 intensity achieved for FY 2024-25
4. Achieve Water positivity by 2030 – 27.27% reduction in water intensity achieved for FY 2024-25
5. Achieve Net Zero Waste to Landfill by 2030 – Achieved and maintained status in FY 2024-25

Social Goals

1. Achieve 30% Gender Diversity target by 2030 - 23% gender diversity achieved till FY 2024-25
2. Achieve LGBTQ+ and People with Disabilities Inclusion - 7 Nos. of PWD working as of FY 2024-25
3. 100% health & wellbeing certified commercial offices by 2030 - ORL Head Office IGBC Health & Wellbeing certification is in progress
4. Provide access to social protection for construction workers at 100% of active sites by 2030 – Camps established at 75% of active sites. 1305 workers at site received BOCW certification.
5. Achieve and maintain 85% EHS rating across operations by 2030. – Zero Fatality achieved across operations for FY24-25

Governance, leadership and oversight

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

As a leading entity in the Indian real estate sector, and a responsible corporate citizen, we recognize that our growth and development must create value for all our stakeholders. Through our engagement with them, we have identified the need to extend our contribution beyond our fiduciary responsibilities and prioritize sustainable development.

All matters related to sustainability and our approach is governed by our ESG and CSR Board Committee. Furthermore, our ESG Steering Committee, consisting of Senior Executives and Department Heads, is responsible for monitoring and providing oversight on our sustainability performance.

Our transparent, accountable, and robust governance framework enables us to deliver positive outcomes. We uphold our commitments through strong policies and processes, including our environment, health and safety (EHS) policy, procurement policy, employee engagement activities, and approach to project delivery. These policies have facilitated our success and established us as a “partner of choice” for our customers, employees, communities, and other stakeholders.

We make focused efforts to enhance our commitment to sustainable design and construction. We prioritize energy efficiency and innovation in our projects to optimize resource utilization and minimize waste. Our efforts have included the implementation of sensor-based faucets, water-efficient fittings, energy-efficient HVAC systems, on-site organic waste converters, and rainwater harvesting systems.

We are glad to share that Oberoi Realty has performed well across most external ESG ratings like S&P Global DJSI, GRESB, FTSE Russell, MSCI, CDP etc. Building on our journey of transparent disclosure, we continued to enhance our reporting on sustainability activities during the year, following the publication of second standalone ESG report for FY 2023-24. We acknowledge the impact climate change may have on our business operations. Thus, we carried out a thorough climate risk assessment across our built portfolio and summarized the risks identified and measures established through our first standalone TCFD Report for FY 2023-24 published during this year. We further plan to release our 3rd ESG Report for FY 2024-25 in the coming months.

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We also acknowledge the role we can play to create positive social impact. At Oberoi Realty, we prioritize the wellbeing of our employees and are committed to their overall growth and development. Robust employee centric policies and systems supported with detailed employee engagement initiatives support our stand as an 'Employer of Choice'. Furthermore, we are also committed to positive engagement with local communities in and around our operations. Aligned to our vision, 'To create spaces that enhance the quality of life', we are committed to providing and preserving long term value creation for society and the planet.

<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Name: Mr. Saumil Daru Designation: Director - Finance Director Identification Number (DIN): 03533268</p>
<p>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.</p>	<p>The Company has established a ESG and CSR Board Committee consisting of Board Members and chaired by our Chairman and Managing Director, dedicated to making decisions regarding sustainability matters. We have also set up the ESG Steering Committee including Senior Executives / Heads of Departments tasked with monitoring and guiding the Company's performance in Environmental, Social, and Governance (ESG) aspects.</p>
<p>10. Details of Review of NGRBCs by the Company:</p>	
<p>Performance against above policies and follow up action</p>	<p>Yes, The Board of Directors conducts annual review of the Company's performance in relation to policies, as well as the necessary follow-up actions.</p>
<p>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</p>	<p>The Company maintains strict compliance with all statutory requirements. In the event of any material non-compliances, the Audit Committee and the Risk Management Committee are notified.</p>
<p>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.</p>	

No, the Company has not undertaken an independent assessment/evaluation of its policies by an external agency. Periodic internal audits are undertaken to ensure the effective working of all policies and strict alignment with internal protocols and guidelines.



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	16	All 9 principles	100%
Employees other than BoD and KMPs	124	All 9 principles	100%

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/ 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 FY 2024-25 and FY 2023-24.

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 has a strict no tolerance approach to bribery and corruption. Our commitment to and guidelines for ethical business conducts is detailed in our Code of Conduct, applicable to all Directors, senior management, employees, and third-party agents associated with the Company.. Additionally, members of the Board and senior management personnel are mandated to provide an annual affirmation of the Code of Conduct. Further, strict adherence is ensured with all local laws and regulations with respect to bribery and corruption.

Anti-corruption, Anti-bribery Policy: [Link to Policy](#)

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

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

There have been no complaints regarding conflicts of interest against the Board of Directors or KPMs for FY 2024-25 and FY 2023-24.

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 payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

Particulars	FY 2024-25	FY 2023-24
Number of days of accounts payables	144.76	93.30

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	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)	15.89%	13.54%
	Investments (Investments in related parties / Total Investments made)	18.08%	0.38%

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 Board of Directors and Key Managerial Personnel (KMP) submit an annual declaration with details of their interests in other entities. This is to ensure that all requisite approvals mandated by the relevant statutes and the Company's policies are obtained prior to engaging in transactions with such entities or individuals. Additionally, the Nomination & Remuneration Committee undertakes a comprehensive assessment of potential conflict of interest scenarios when inducting new Directors to the Board. It is also noteworthy that Directors abstain from voting or participating in decision-making processes concerning 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 us. The Company is committed to undertaking investments that prioritizes and enhances our sustainability objectives and business practices. This will involve a detailed assessment of current operations, environmental and social impacts as well as identification of opportunities and of improvement.

	FY 2024-25	Details of improvements in environmental and social impacts
R&D	60%	The Company remains committed to making focused investments in sustainable technologies and practices that drive value creation for all stakeholders and enable a positive impact on society and planet. As part of our CSR, we have undertaken a research initiative to establish a Digital Public Good for the real estate sector, integrating structured emissions data for critical building materials across the value chain.
Capex	33%	This is the first year of implementation for this multi-year initiative with a targeted outcome to drive accelerated decarbonization through implementation of standardized emissions reporting frameworks and evidence-based, data-driven decision-making processes.

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 dedicated to adopting sustainable procurement practices that help lower the environmental footprint of its operations. This dedication is reflected in its Procurement Policy, which guides how the Company collaborates with its value chain partners. Emphasis is also placed on sourcing goods and services locally, promoting community growth and minimizing emissions associated with transportation. Approximately 87% of inputs were sourced locally in 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 is committed to minimizing waste generation while promoting the reuse and recycling of resources. To support this, a well-structured waste management system has been implemented for the efficient collection and disposal of all waste types. Regular waste audits are carried out to identify new opportunities for reducing, reusing, and recycling materials.

- Comprehensive waste segregation initiatives are in place across all sites, including offices, residential complexes, and hotel operations, to manage 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 MGC, an in-house glass bottling unit has been established to replace plastic bottles. Approximately 4,38,000 glass bottles are reused resulting in reduction of 5606 kg of plastic waste generation, equivalent to 8,76,000 plastic bottles (250ml each) annually.
- For e-waste, the Company partners with certified recyclers to ensure safe and responsible disposal. Routine maintenance of electronic devices is also performed to extend their useful life. Approximately 0.234 MT of E-waste and 5.37 MT of Battery waste generated through our operations.
- Hazardous waste is stored securely in appropriate 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 5.569 MT of hazardous waste generated through our operations.

Across operations, strict protocols are followed to ensure accurate waste segregation based on type and composition, supported by trained personnel. All sorted waste is directed to certified agencies for proper disposal. Partitioned bins for recyclable and non-recyclable materials are placed throughout Westin MGC. Waste from guest rooms is routed to a dedicated garbage room, sorted, and sent to authorized recyclers. Organic waste is processed through on-site Organic Waste Converters (OWCs), with the resulting compost repurposed for domestic use.

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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?**

The Company has not undertaken any Lifecycle Perspective/Assessments for FY 2024-25.

- 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 AAC blocks, fly ash, and GGBS, and excavated soil for land filling within the site premises. In addition to these, we also use recycled metals in equipment and supports, materials containing gypsum content, broken tiles and blocks, among others.

Further, an in-house Rebottling plant at Westin MGC, facilitates the complete reutilization of all glass bottles within the hotel, achieving a 100% re-use rate.

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
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	31%	31%
Use of Micro silica in RMC	6%	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	819	819	100%	819	100%	0	0	819	100%	819	100%
Female	232	232	100%	232	100%	232	100%	0	0%	232	100%
Total	1,051	1,051	100%	1,051	100%	232	22%	817	78%	1,051	100%
Other than Permanent employees											
Male	5	5	100%	5	100%	5	100%	5	100%	5	100%
Female	7	7	100%	7	100%	7	100%	7	100%	7	100%
Total	12	12	100%	12	100%	12	100%	12	100%	12	100%
Hospitality											
Permanent Employees											
Male	321	321	100%	321	100%	321	100%	321	100%	321	100%
Female	98	98	100%	98	100%	98	100%	98	100%	98	100%
Total	419	419	100%	419	100%	419	100%	419	100%	419	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 2024-25	FY 2023-24
Real Estate Development and Management	0.034%	0.029%
Hospitality	0.014%	0.017%

2. Details of retirement benefit

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Real Estate Development and Management						
PF	100.00%	NA	Y	100.00%	NA	Y
Gratuity	99.00%	NA	Y	99.00%	NA	Y
ESI	0.40%	NA	Y	0.80%	NA	Y
Hospitality						
PF	100.00%	NA	Y	100.00%	NA	Y
Gratuity	100.00%	NA	Y	100.00%	NA	Y
ESI	27.00%	NA	Y	31.50%	NA	Y

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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/offices are accessible to differently abled employees. These include accessible restrooms and ramps for differently abled employees.

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 dedication to providing equal opportunities and preventing discrimination in all stages of employment, such as recruitment, hiring, termination, and promotion. All employment decisions are based solely on an individual's qualifications and abilities, without regard to 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 by applicable law. Additionally, the Company opposes any type of discrimination, whether direct or indirect, and includes all protected classes recognized by law. For further information, please refer to the ORL Code of Conduct at: https://www.oberoirealty.com/pdf/Code_of_Conduct_Reg17.pdf

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%	79%	100%	100%
Female	100%	66%	50%	100%
Total	100%	92%	88%	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 for various channels for permanent and non-permanent employees to raise their grievances in a safe and confidential manner. All grievances are escalated to appropriate authorities for 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 provided with access to a toll-free number for reporting grievances for timely redressal. Further, an Internal Complaints Committee has been established to address any grievances and provide a timely resolution.

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Hospitality¹						
Male	321	154	49	341	160	47%
Female	98	37	38	78	37	47%
Total	419	191	46%	419	197	47%

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

8. Details of training given to employees and workers:

Category	FY 2024-25			FY 2023-24		
	Total (A)	Number (B)	Percentage (B/A)	Total (C)	Number (D)	Percentage (C/D)
Real Estate Development and Management						
Health and Safety						
Male	819	340	42%	777	474	61%
Female	232	11	5%	235	67	28%
Total	1,051	351	33%	1,012	541	53%
Skill Upgradation						
Male	819	533	65%	777	496	64%
Female	232	124	53%	235	162	67%
Total	1,051	657	62%	1,012	658	65%
Hospitality						
Health and Safety						
Male	321	57	18%	341	301	88%
Female	98	18	18%	78	75	96%
Total	419	75	18%	419	376	90%
Skill Upgradation						
Male	321	249	78%	341	287	84%
Female	98	76	78%	78	67	86%
Total	419	325	78%	419	354	84%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Real Estate Development and Management						
Male	819	767	94%	777	614	79%
Female	232	220	95%	235	181	77%
Total	1,051	987	94%	1,012	795	78%
Hospitality						
Male	321	245	76%	341	140	41%
Female	98	66	67%	78	26	33%
Total	419	311	74%	419	166	40%

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 secure and healthy workplace for all employees. In alignment with this commitment, we've developed 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 education 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.

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 procedures adhered to has been provided below:

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

- Contractors are tasked with creating a method statement and risk assessment for their activities, which must be reviewed and sanctioned 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 Quarterly 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. New Joiner Orientations are provided to ensure that all new employees are well-integrated into our safety-conscious culture.

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

In our dedication to fostering a safe and secure workplace, we ensure 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 our 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 our workers with essential training and tools, we 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 Oberoi Mall, we encourage a proactive approach to fire protection and safety measures. Fire Officer and other employees 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 our workforce.

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 and an ambulance is available for consultations, ensuring that employees receive the required medical care and support.

At Oberoi Mall, we have enhanced our medical preparedness by deploying a dedicated on-site ambulance, supported by qualified paramedics who are available to assist with general medical concerns beyond workplace-related issues.



At Westin MGC, the health and safety of our guests and staff remain a key focus. The hotel offers regular doctor visits three times a week and has partnered with Sanjeevani Hospital to ensure prompt and reliable medical support whenever required.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.90
	Workers	0.048	0.100
Total recordable work-related injuries	Employees	0	1
	Workers	1	3
No. of fatalities	Employees	0	0
	Workers	0	1
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, mivan shuttering, Rope Suspended Platforms (RSP) for height access, and mobile platforms for working at heights, minimizes the need for manual labor 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 2024-25			FY 2023-24		
	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	-

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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 extends Accidental Life Insurance coverage to all employees.

As the Company doesn't have any workers under its direct payroll, it has influenced all its contractors to provide Group Life Insurance coverage and extends 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 obligation and the same is verified prior to the payment release.

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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	1	0	0
Workers	1	3	0	0

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

No. The Company does not provide transition assistance programs to facilitate continued employability and the management of career endings resulting 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 the enhancement of the Company’s business chain is regarded as a critical stakeholder. This broadly encompasses Employees, Suppliers, Investors, Consumers, regulators, community members, and organizations. We are dedicated to sustaining robust relationships with all stakeholders and is committed to 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 <ul style="list-style-type: none"> Permanent Other than permanent 	Internal	Email, townhalls, Intranet portal, trainings & workshops, events, FGD, surveys, Informal Pulse checks, reviews	Continuous engagement	<ul style="list-style-type: none"> Employee feedback / suggestions Update of various key process/policy Announcements Employee engagement important updates
Customers <ul style="list-style-type: none"> Residential Projects Commercial Assets 	External	Marketing <ul style="list-style-type: none"> Email, newsletter Sales <ul style="list-style-type: none"> Email, in-person, or telephonic interactions 	Marketing <ul style="list-style-type: none"> Quarterly Sales <ul style="list-style-type: none"> Continuous Engagement 	Marketing <ul style="list-style-type: none"> Updates and Greetings Sales <ul style="list-style-type: none"> 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.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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	<ul style="list-style-type: none"> Awareness and lead generation Showcasing project to customer 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 above table outlines the strategies, methods, and goals behind the Company's stakeholder engagement initiatives. The Company firmly believes that active and ongoing engagement with our key stakeholders allows ORL to communicate its strategies and achievements more effectively. Continuous interaction facilitates the alignment of expectations, enabling ORL to meet the needs of its stakeholders more efficiently. Feedback and insights obtained from these stakeholder engagements are consistently relayed to the ESG (Environmental, Social, and Governance) Board Committee, ensuring that stakeholder perspectives are integrated into the Company's decision-making processes.

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.

In the FY 2023-24, our company conducted a double materiality assessment, based on our prior assessment conducted to pinpoint and prioritize issues of utmost relevance. This assessment began with an analysis of pertinent ESG (Environmental, Social, and Governance) topics within the Real Estate Industry. By examining the broader business landscape and identifying trends specific to our sector and operational locations, we finalized thirty-one topics for further evaluation.

These topics were then presented to both our internal and external stakeholders via a survey, seeking their input on the importance of these ESG aspects in relation to our global business operations. The range of stakeholders consulted included a representative group of our employees, suppliers, contractors, customers, media, and other partners. The feedback received was thoroughly analyzed by our Senior Management, and the ESG topics were evaluated based on their potential impact on our business and strategic direction in the short to medium term. Consequently, ten topics emerged as significant to both our stakeholders and the business and have since been incorporated into our overall strategic planning process.

In line with the principles of a double materiality assessment, in FY 2023-24, we have further assessed the inward and outward impact of our identified material issues. We will be reviewing the materiality once every two years to ensure we actively address the issues material to our business operations.

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

Nurturing and sustaining positive connections with communities significantly enhances our social license to operate and increases our brand's value. Our engagement with marginalized or vulnerable communities is directed by the Company's Corporate Social Responsibility (CSR) policy. Rooted in a commitment to empower the communities surrounding our operations and contribute to creating a better future for everyone, our CSR philosophy is action-oriented and impactful.



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 2024-25			FY 2023-24		
	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	1,051	969	92%	1,012	1,012	100%
Other than permanent	12	4	33%	12	10	83%
Total	1,063	973	92%	1,024	1,022	99%
Hospitality						
Permanent	419	417	99.5%	419	391	93%
Total	419	417	99.5%	419	391	93%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Real Estate Development and Management										
Permanent Employees										
Male	819	15	2%	804	98%	777	0	0	777	100%
Female	232	7	3%	225	97%	235	0	0	235	100%
Total	1051	22	2%	1029	98%	1,012	0	0	1,012	100%
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	321	0	0	321	100%	341	177	52%	164	48%
Female	98	0	0	98	100%	78	45	58%	33	42%
Total	419	0	0	419	100%	419	222	53%	197	47%

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	30,00,000	2	15,00,000
Key Managerial Personnel	1	79,27,000	0	NA
Employees other than BoD and KMP ³	822	12,65,500	239	10,74,000
Hospitality				
Employees other than BoD and KMP	321	378,684	98	341,532

³ The data reported is for permanent and non-permanent employees

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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 2024-25	FY 2023-24
Real Estate Development and Management	19.92%	21.66%
Hospitality	29.53%	17.93%

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 issues. This includes oversight on 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 acknowledges the importance of timely and effective grievance resolution in order to safeguard and protect human rights. All human rights concerns/grievances can be reported to the Head of HR at head.hr@oberoirealty.com. Upon reporting, the Human Resources team conducts the necessary investigations to ensure timely resolution.

All complaints with respect to sexual harassment are reported to and resolved by the Internal Complaints Committee. Additionally, within the purview of our Whistleblower Policy, all employees can report any concerns anonymously without any fear of retaliation.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed	Pending	Remarks	Filed	Pending	Remarks
Sexual Harassment	0	0	-	1	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 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0	0.3%
Complaints on POSH upheld	0	0

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

The Company has a stringent zero-tolerance approach towards any discrimination, retaliation, or harassment directed at employees who either report issues through the vigil mechanism or participate in investigations. This commitment is deeply embedded in our Whistleblower policy and Code of Conduct, with rigorous measures in place to maintain the confidentiality of the complainant's identity and actively prevent any form of retaliation.

To foster a culture of transparency and accountability, we empower our leaders to promptly and effectively address any breaches of our policies. This ensures that every member of our organization is treated with the dignity and respect they deserve. Our aim is to cultivate an organizational culture characterized by transparency, fairness, and respect, which aligns with our core values.

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

Human rights requirements are incorporated as contractual obligations in all business agreements, contracts, and purchase orders, consistent 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 human rights of all stakeholders. All daily operations are implemented in line with this commitment, as enshrined in the Code of Conduct.

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

Our human rights due diligence is currently ongoing for all our operations and the details of the same will be published in next year's report.

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, as per the requirements of the Rights of Persons with Disabilities Act 2016, the Company's offices are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

All value chain partners are assessed on their compliance with Human Rights standards and regulation during the onboarding process. Throughout their engagement with the Company, we encourage all our partners to promote and protect 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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	9849.96 GJ	21,409.59 GJ
Total fuel consumption (B)	0	0 GJ
Energy consumption through other sources (C)	0	0 GJ
Total energy consumed from renewable sources (A+B+C)	9849.96 GJ	21,409.59 GJ
From non-renewable sources		
Total electricity consumption (D)	1,19,301.95 GJ	1,14,229.73 GJ
Total fuel consumption (E)	16,111.41 GJ	16,233.41 GJ
Energy consumption through other sources (F)	0 GJ	0 GJ
Total energy consumed from non renewable sources (D+E+F)	1,35,413.37 GJ	1,30,463.14 GJ
Total energy consumed (A+B+C+D+E+F)	1,45,263.33 GJ	1,51,872.73 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000003	0.000003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000057	0.000076
Energy intensity in terms of physical output	0.098	0.110

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 Pvt. Ltd.

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 39.58 TOE. We have achieved our initial target set by Perform Achieve Trade (PAT) for energy consumption of 36.62 TOE 2024 (Tonnes of Oil Equivalent) at a lower consumption of 33.15 TOE.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,21,369	1,57,029
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	1,21,369	1,57,029
Total volume of water consumption (in kiloliters)	1,21,369	1,52,975
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000002	0.000003
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000047	0.000077
Water intensity in terms of physical output	0.08	0.11

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 Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-25
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) Sent to third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	4,054
- No treatment	0	0
- With treatment – please specify level of treatment	0	4,054 (Tertiary level)
Total water discharged (in kiloliters)	0	4,054
Water discharged per rupee of turnover (Water discharged in MT / turnover ₹ Million)	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 Pvt. Ltd.

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

The company equips all its residential and commercial properties with advanced Sewage Treatment Plants (STPs) and Rainwater Harvesting (RWH) systems. These systems are integrated to support a Zero Liquid Discharge approach, ensuring complete treatment and reuse of wastewater. The treated and harvested water is then efficiently reused for purposes like toilet flushing, gardening, and landscape irrigation, among other non-potable applications.

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

The Company is committed to reducing significant air emissions to maintain healthy air quality at its operational sites by implementing measures that control emissions at the source. Contractors are responsible for conducting 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. Additionally, several initiatives have been adopted to curb dust and noise pollution, including tire and road cleaning, installing sprinklers, and using sound barriers at construction sites. To promote healthier indoor environments, the Company also emphasizes the use of low-VOC paints, sealants, and adhesives.

Parameter	Unit	FY 2024-25 ¹
NO _x	Tonnes	0.006
SO _x	Tonnes	0.004
Particulate matter (PM)	Tonnes	0.006
Hazardous air pollutants (HAP) – Carbon Monoxide CO	Tonnes	0.003

¹We have started to calculate the air emissions (other than GHG) based on actual flow rate and running hours from this reporting year.

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 Pvt. Ltd.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions	Metric tonnes of CO2 equivalent	2,806.81	3,985.68
Total Scope 2 emissions	Metric tonnes of CO2 equivalent	24,092.36	22,719.02
Total Scope 1 and 2 Emissions	Metric tonnes of CO2 equivalent	26,899.18	26,704.70
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	Metric tonnes of CO2 eq./ ₹ Million	0.000001	0.000001
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)		0.000011	0.000013
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.018	0.020

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 Pvt. Ltd.

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

The Company is dedicated to reducing the environmental impact of its operations and consistently seeks opportunities to improve energy efficiency through targeted investments. A key priority is to expand the use of renewable energy and decrease reliance on grid electricity. In FY 2024-25, the Company sourced renewable energy leading to annual energy savings of 27,36,102 kwh.

Other initiatives for increased energy efficiency include:

- Drywall construction for reduced energy consumption of cement, sand and water.
- Limiting the number of lifts in operation at night to reduce unnecessary energy consumption.
- Use of PNG instead of cylinders in Oberoi Mall that supports the reduction of emissions from transportation.

The Company has further taken up a research initiative to address and establish mechanism for Dynamic Emission Factors In Real Estate (DEFINE).

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	177.69	85.47
E-waste (B)	0.234	5.62
Bio-medical waste (C)	0.004	0.01
Construction and demolition waste (D)	3,44,924.68	2,42,573.85
Battery waste (E)	5.37	4.24
Radioactive waste (F)	0	0
Other Hazardous waste (G) – DG set oil and kitchen oil	5.565	1.87
Other Non-hazardous waste generated (H) – Wet and Dry waste	885.49	1,367.85
Total (A+B + C + D + E + F + G + H)	3,45,999.04	2,44,038.90
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000007	0.000004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000135	0.000123
Waste intensity in terms of physical output	0.23	0.17
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	1,074.35	1,465.05
(ii) Re-used	344924.68	2,42,573.85*
(iii) Other recovery operations	0	0
Total	3,45,999.03	2,44,038.90
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	0.004	0.01
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.004	0.010

*In the FY 2023-24 report, construction debris was initially categorized under landfill disposal. However, since it is being repurposed and used for backfilling at designated locations authorized by MPCB/CPCB through authorized vendors, the figures have been revised accordingly.

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 Pvt. Ltd.

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 adopts a precautionary approach to waste management, with a primary focus on reducing the volume of waste generated. Guided by the principles of reduce, reuse, and recycle, it actively supports the shift toward a circular economy.

Construction sites follow strict protocols for managing construction and demolition (C&D) waste.

Collection points are clearly marked based on waste type to ensure organized waste handling. Sufficient skips and wheel bins are provided at each site, and all waste disposal is carried out safely and in compliance with relevant regulations.

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Biodegradable waste is processed sustainably using on-site Organic Waste Converters (OWCs) at both owned and leased properties. The compost produced is reused as natural fertilizer, helping improve soil quality and reduce costs. At hospitality locations, wet and dry waste is also managed through OWCs. Additionally, items such as e-waste, 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 EIAs as a part of the MOEF approval for respective projects. The Company has not undertaken any environmental impact assessments of projects in FY 2024-25.

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 is compliant with all applicable environmental laws/regulations/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.

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	Minimizes heat absorption and reduces the load on air conditioning and energy requirement for cooling
2.	Deployment of water-cooled chillers and VRF systems as part of the HVAC systems	To have maximum energy efficiency, VRF systems are installed. VRF systems consist of one outdoor unit for multiple indoor units which require lesser electrical connections thus reducing consumption of material and chances of short circuits. Individual controls and inverter technology increase the efficiency of VRF units by allowing them to work only when required leading to substantial energy savings at load condition
3.	Installation of Solar rooftop PV panels	To support approximately 18-20 % of common area load to reduce the dependency on grid electricity
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 durability and environmental credentials of concrete mixes and has enabled a reduction of approximately 50% of carbon emissions. For FY 2024-25, a total of 40715.86 m3 of GGBS was used in our operations

Sr. No	Initiative undertaken	Outcome of the initiative
6	Micro-silica, also known as silica fume, is a very fine powder by-product of the silicon and ferrosilicon alloy production process, is used in cement at an extent of 6-7% as per the Concrete Mix Design requirement.	For FY 2024-25, a total of 7,880.48 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 665 kwh a day, and 2,42,161 kwh annually
8.	Implementation of Wind Energy PPA at Westin MGC	Wind energy PPA leading to Annual energy savings of 3,90,442 kwh
9	Implementation of Wind Energy PPA at Oberoi Mall	Wind energy PPA leading to Annual energy savings of 23,43,133 kwh
10	At Westin MGC, an in-house glass bottling unit has been established to replace plastic bottles.	Approximately 4,38,000 glass bottles are reused resulting in a reduction of 5,606 kg of plastic waste generation, equivalent to 8,76,000 plastic bottles (250ml each) annually.

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 comprehensive emergency preparedness framework. As part of the construction project’s EHS (Environment, Health, and Safety) plan, contractors are required to develop detailed emergency response plans and submit them to the respective project heads for review and approval. These plans must also cover all associated sub-contractors. The emergency response plans outline clear procedures and communication protocols to effectively manage any potential emergencies that may arise on-site. The project heads ensure that an emergency response plan is prepared to deal with the emergencies arising out of:

- Fire and explosion
- Major industrial incidents; leading to fatalities, major injuries or ill health
- Collapse of lifting appliances and transport equipment
- Collapse of building, sheds, scaffolding or structure etc.
- Gas leakage or spillage of dangerous goods or chemicals
- Civil disturbance, terrorism
- Drowning of workers
- Landslide getting building workers buried
- Rescue of person/s hanging on the safety harness after accidental fall.
- Natural disaster (earthquakes, cyclones/hurricanes/ tropical storms
- Outbreak of disease/ infection
- Environmental incidents/ release of hazardous materials and substances, etc.

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 we conducted a detailed ESG assessment of our value chain partners and identified that the majority of our civil contractors might have an impact on the environment due to vast amount of construction resulting in air pollution. To mitigate these impacts, we have undertaken the following measures:

- Continuous water sprinkling with the help of anti-smog guns to reduce particulate matter.
- All our under-construction buildings are covered with vertical green netting to reduce dust emission.
- Active air monitor devices to continuously monitor particulate matter

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

Since last year, we have begun evaluating our value chain partners, dividing the process into phases. In the initial phase, we concentrated on tier 1 suppliers, enabling us to assess 29% of our value chain partners based on the value of the business conducted.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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 order from regulatory authorities on issues related to anti-competitive conduct for FY 2024-25

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

The Company advocates for progressive public policies that align with its commitment to sustainable development, workforce welfare, and responsible urban growth. Key policy areas supported by ORL include:

- 1.** Sustainable Building Standards
Promotion of green certifications like LEED, WELL, and IGBC, and integration of resource-efficient design in national and local building codes.
- 2.** Workforce Welfare and Labor Reforms
Advocacy for fair labor practices, enhanced worker welfare provisions, and safety standards across the construction value chain.
- 3.** Decarbonization and Net-Zero Goals
Support for policies enabling the transition to net-zero carbon buildings, including incentives for energy efficiency, renewables, and sustainable materials.
- 4.** Urban Planning & Infrastructure Development
Engagement in policy dialogue to strengthen integrated, inclusive urban planning, and infrastructure resilience with a focus on liveability and smart growth.
- 5.** Environmental and Climate Regulations
Endorsement of robust environmental standards and climate action policies that promote ecosystem conservation, air quality, 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 business conduct. The entity maintains 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 purview or warrant the need for 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 resulted in community displacement. As a result, no project required Rehabilitation and Resettlement (R&R) in the reporting year.

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

As a responsible corporate citizen, we are committed to minimizing any adverse impact on the local communities residing around our operations. We provide for an open-door policy to enable local community members to raise and report any concerns/grievances. Our approach is centered on building a trusted relationship characterized by transparency and accountability.

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

Particulars	FY 2024-25	FY 2023-24
Real Estate Development and Management		
Directly sourced from MSME/ small producers	12.00%	6.00%
Directly from within India	98.00%	99.00%
Hospitality		
Directly sourced from MSME/ small producers	80.15%	70.00%
Directly from within India	94.60%	80.00%

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)

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

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

No, the Company does not have any preferential procurement policy focusing on suppliers from marginalized/ vulnerable groups.

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 properties 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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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. Landscaping, beautification and maintenance works allotted by Mumbai Metropolitan Region Development Authority (MMRDA)		
2. Adoption and maintenance of green belts		
3. Construction of foot over bridge connecting to Aarey Metro Station		
4. Contribution to Shri Siddhivinayak Sewa Foundation for A cutting-edge diagnostic center for the underprivileged at Nagpur		
5. Development of Paramveer Udyan, Mulund		
6. Beautification in Thane – Central Medians at Pokhran and EEH		
7. Central Medians at Kolshet		
8. Donation of clothes		Community Benefit
9. Development of Eco-Wellness Retreat		
10. Contribution towards health, education & citizen advocacy		
11. Contribution towards health, education & women empowerment		
12. Contribution towards care centre, education and institutional placement		
13. Construction workers upskilling training		
14. Dynamic Emission Factors Inventory for Net-Zero Ecosystem (DEFINE)		
15. Decentralized Solid Waste Management at Shahapur Nagar Panchayat		
16. Social Protection and Skill Upgradation for construction workers in Maharashtra	50,000	100%



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 central tenet of our approach to business operations. To achieve this, we recognize that providing for a robust and efficient grievance redressal mechanism is paramount. Our grievance redressal mechanism prioritizes seamless experiences for customers, while fostering complete transparency and accountability in the process. This mechanism serves as a comprehensive medium for timely redressal for aggrieved customers.

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 2024-25			FY 2023-24		
	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 comprehensive framework for cybersecurity and data loss prevention policies focusing on data privacy. We prioritize the protection of our users’ information privacy and security. To uphold this commitment, various IT policies have been set in place, governing software usage, password management, and information security protocols. These measures are designed to ensure that all employees and stakeholders understand their obligations regarding sensitive information handling and are provided with the tools needed to guard against cyber threats.

All employees have easy access to these policies through the Company’s intranet. By making these policies readily accessible, we aim to ensure that all stakeholders are informed about their duties when dealing with sensitive information and possess the necessary resources to defend against cyber risks.

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

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

Details on the Company's projects are available at 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 that our customers are accurately informed, the Company has implemented the following key measures:

- We ensure our customer service representatives undergo training that enables them to educate customers on the safe and responsible use of our products and services during their interactions.
- Information regarding the recommended usage and safety guidelines for our products and services is prominently displayed on our website and in our marketing materials.
- A detailed manual has been created, which provides guidelines on the safe and responsible practices for utilizing our products and services.
- We regularly engage in customer feedback surveys to assess how effectively we are educating and informing our customers about the safe and responsible usage of our products and services.

These steps are part of our commitment to maintaining high standards of customer education and safety.

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

We have a dedicated customer service app called 'PAZO' for all our leased customers on which all forms of communication and updates are shared including maintenance schedules, any breakdowns, risk of any disruption/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 adherence with the Real Estate (Regulation and Development) Act of 2016 (RERA), the Company ensures compliance with all regulatory requirements by providing exhaustive details about our projects. This includes comprehensive information on project features, amenities, layout plans, and other pertinent details, demonstrating our commitment to transparency and regulatory compliance.

Understanding the critical role of transparency in the real estate industry, we abide by RERA mandates to regularly update stakeholders on the progress of our projects. These updates are made available quarterly on the MahaRERA website, offering potential buyers and stakeholders timely, accurate, and transparent information regarding our projects. By following RERA guidelines and utilizing the MahaRERA platform for project disclosures, we strive to cultivate a culture of trust, transparency, and accountability within the real estate sector.





Assurance statement on third-party verification of sustainability information

Unique identification no.: 3153100059

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), Mumbai-400 063, India, 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 1st April 2024 to 31st March 2025.

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 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 July 12, 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) 2024-25 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

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.

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,

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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 and 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 Garden City, 3rd Floor, International Business Park, Off Western Express Highway, Goregaon, Mumbai, Maharashtra 400063	Oberoi Mall Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
2		The Westin Mumbai Garden City Oberoi Garden City, International Business Park, Yashodham, Goregaon, Mumbai, Maharashtra 400063
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		Elysian by Oberoi Realty Oberoi Garden City, Yashodham, Goregaon, Mumbai, Maharashtra 400063
7		Forestville by Oberoi Realty, Kolshef Road, Sandoz Baug, Thane (West), Maharashtra 400607
8		Jardin by Oberoi Realty, Pokhran Road Number 2, Thane (West), Maharashtra 400601
9		SkyCity by Oberoi Realty Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066
10		SkyCity Mall Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066
11		SkyCity Hotel Off Western Express Road, Borivali (East), Mumbai, Maharashtra 400066



Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 02nd April 2025 to 25th April 2025, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2024-25 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 02nd April 2025 to 25th April 2025, 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:

- 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.

Mumbai, 28-04-2025



Prosenjit Mitra
GM- Verification, Validation and Audit
Management System Assurance



Yatin Bhosale
Verification Team Leader, TÜV SÜD
Management System Assurance

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Annexure I

S.No	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) footprint 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 ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, 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
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