

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Details	Response
1. Corporate Identity Number (CIN) of the Listed Entity	L45200MH1995PLC094208
2. Name of the Listed Entity	Keystone Realtors Limited
3. Year of incorporation	1995
4. Registered office address	702 - Natraj, M. V. Road Junction, Western Express Highway, Andheri East, Mumbai - 400069
5. Corporate address	702 - Natraj, M. V. Road Junction, Western Express Highway, Andheri East, Mumbai - 400069
6. E-mail	cs@rustomjee.com
7. Telephone	912266766888
8. Website	www.Rustomjee.com
9. Financial year for which reporting is being done	01/04/2025 - 31/03/2026
10. Name of the Stock Exchange(s) where shares are listed	BSE, NSE
11. Paid-up Capital	126,23,71,160 INR
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Bimal Nanda, cs@rustomjee.com , 022-66766888
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated
14. Name of assurance provider/assessor	NA
15. Type of assurance/assessment obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover
1	Real Estate	Construction	100 %

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

S. No.	Product/Service	NIC Code	% of Total Turnover
1	Residential and Commercial Buildings	68	100 %

III. Operations

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

	Number of plants	Number of offices	Total
National	19	2	21
International	0	0	0

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

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

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

0 %

c. A brief on types of customers

At Rustomjee Group, we take pride in serving customers from various segments, catering to all price points, as they search for their dream homes. We understand that each customer has unique preferences and requirements, so we offer a diverse range of properties to meet their needs. Whether our clients are first-time homebuyers looking for affordable options, families seeking spacious homes in family-friendly neighborhoods, or individuals interested in luxurious properties with exclusive amenities, we have something for everyone. Our comprehensive portfolio ensures that every customer, regardless of budget, can find a home that matches their desires. We recognize that different segments of the market have different expectations, and we diligently tailor our offerings to meet those demands. From competitively priced homes that offer excellent value for money to high-end residences featuring exquisite craftsmanship and lavish amenities, we strive to exceed our customers' expectations and deliver unparalleled satisfaction.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers(including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1,315	1,037	78.86 %	278	21.15 %
2.	Other than Permanent (E)	1,099	757	68.89 %	342	31.12 %
3.	Total employees (D + E)	2,414	1,794	74.32 %	620	25.69 %
WORKERS						
1.	Permanent (F)	0	0	0 %	0	0 %
2.	Other than Permanent (G)	0	0	0 %	0	0 %
3.	Total workers (F + G)	0	0	0 %	0	0 %

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	2	100 %	0	0 %
2.	Other than Permanent (E)	0	0	0 %	0	0 %
3.	Total differently abled employees (D + E)	2	2	100 %	0	0 %
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	0	0	0 %	0	0 %
2.	Other than Permanent (G)	0	0	0 %	0	0 %
3.	Total differently abled workers (F + G)	0	0	0 %	0	0 %

21. Participation/Inclusion/Representation of women

	Total (A)	No. of Females (B)	% of females (B/A)
Board of Directors	6	1	16.67 %
Key Management Personnel	2	0	0 %

22. Turnover rate for permanent employees and workers

	2025 - 26			2024 - 25			2023 - 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.94 %	13.62 %	12.29 %	12.9 %	17.62 %	13.9 %	10.61 %	18.7 %	12.35 %
Permanent Workers	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %

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

23.

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

S. 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	Amaze Builders Private Limited	Subsidiary	100 %	Yes
2	Credence Property Developers Private Limited	Subsidiary	100 %	Yes
3	Dynasty Infrabuilders Private Limited	Subsidiary	100 %	Yes
4	Enticier Realtors Private Limited	Subsidiary	100 %	Yes
5	Ferrum Realtors Private Limited	Subsidiary	100 %	Yes
6	Flagranti Realtors Private Limited	Subsidiary	100 %	Yes
7	Imperial Infradevelopers Private Limited	Subsidiary	100 %	Yes
8	Intact Builders Private Limited	Subsidiary	100 %	Yes
9	Key Galaxy Realtors Private Limited	Subsidiary	100 %	Yes
10	Key Green Realtors Private Limited	Subsidiary	100 %	Yes
11	Key Interiors Realtors Private Limited	Subsidiary	100 %	Yes
12	Keyace Realtors Private Limited	Subsidiary	100 %	Yes
13	Keybloom Realty Private Limited	Subsidiary	60 %	Yes
14	Keyblue Realtors Private Limited	Subsidiary	100 %	Yes
15	Keymajestic Realtors Private Limited	Subsidiary	100 %	Yes
16	Keymarvel Realtors Private Limited	Subsidiary	100 %	Yes
17	Keymeadows Realtors Private Limited	Subsidiary	90.1 %	Yes
18	Keysky Realtors Private Limited	Subsidiary	100 %	Yes
19	Keysteps Realtors Private Limited	Subsidiary	100 %	Yes
20	Keystone Infrastructure Private Limited	Subsidiary	100 %	Yes
21	Keyvihar Realtors Private Limited	Subsidiary	90.1 %	Yes
22	Mirabile Realtors Private Limited	Subsidiary	100 %	Yes
23	Navabhyudaya Nagar Development Private Limited	Subsidiary	100 %	Yes
24	Oceanhomes Realtors Private Limited	Subsidiary	100 %	Yes
25	Riverstone Educational Academy Private Limited	Subsidiary	100 %	Yes
26	Rustomjee Realty Private Limited	Subsidiary	100 %	Yes
27	Rustomjee Seaview Realtors Private Limited	Subsidiary	100 %	Yes
28	Xcellent Realty Private Limited	Subsidiary	100 %	Yes
29	Crest Property Solutions Private Limited	Subsidiary	51 %	Yes

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

S. 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)
30	Firestone Developers Private Limited	Subsidiary	73 %	Yes
31	Keymont Realtors Private Limited	Subsidiary	51 %	Yes
32	Luceat Realtors Private Limited	Subsidiary	58 %	Yes
33	Nouveau Developers Private Limited	Subsidiary	73 %	Yes
34	Keyorbit Realtors Private Limited	Subsidiary	90.1 %	Yes
35	Keyspace Realtors Private Limited	Subsidiary	90.1 %	Yes
36	Keyheights Realtors Private Limited	Subsidiary	90.1 %	Yes
37	Redgum Realtors Private Limited	Joint Venture	51 %	No
38	Jyotirling Constructions Private Limited	Joint Venture	50 %	No
39	Krishika Developers Private Limited	Associate	36.5 %	No
40	Megacorp Constructions LLP	Associate	50 %	No
41	Kapstone Constructions Private Limited	Joint Venture	51 %	Yes
42	Rostia Realtors Private Limited	Joint Venture	51 %	No
43	Ajmera Luxe Realty Private Limited	Joint Venture	50 %	No
44	Key Stone Ventures LLP	Joint Venture	51 %	No
45	Keyaqua Realtors Private Limited	Subsidiary	100 %	Yes
46	Keybestow Realtors Private Limited	Subsidiary	100 %	Yes
47	Keyearth Realtors Private Limited	Subsidiary	100 %	Yes
48	Keyedge Realtors Private Limited	Subsidiary	100 %	Yes
49	Keyelite Realtors Private Limited	Subsidiary	100 %	Yes
50	Keyestella Realtors Private Limited	Subsidiary	100 %	Yes
51	Keyevita Realtors Private Limited	Subsidiary	100 %	Yes
52	Keyfionna Realtors Private Limited	Subsidiary	100 %	Yes
53	Keymarrisa Realtors Private Limited	Subsidiary	100 %	Yes
54	Keymontana Realtors Private Limited	Subsidiary	100 %	Yes
55	Keyolivia Realtors Private Limited	Subsidiary	100 %	Yes
56	Keypalm Realtors Private Limited	Subsidiary	100 %	Yes
57	Keyshelter Realtors Private Limited	Subsidiary	100 %	Yes
58	Real Gem Buildtech Private Limited	Subsidiary	100 %	Yes
59	Ronstone Realtors Private Limited	Subsidiary	100 %	Yes
60	Rebus Realtors LLP	Subsidiary	99.99 %	Yes
61	Kapstar Realty LLP	Subsidiary	99 %	Yes
62	Mt K Kapital Private Limited	Subsidiary	84 %	Yes
63	Premium Build Tech LLP	Subsidiary	75 %	Yes
64	Keymidtown Developers Private Limited	Subsidiary	100 %	Yes
65	Keyvian Realtors Private Limited	Subsidiary	100 %	Yes
66	Keynivara Realtors Private Limited	Subsidiary	100 %	Yes
67	Keyamoura Realtors Private Limited	Subsidiary	100 %	Yes
68	Keyastren Realtors Private Limited	Subsidiary	100 %	Yes
69	Keyorion Realtors Private Limited	Subsidiary	100 %	Yes
70	Keylinzia Realtors Private Limited	Subsidiary	100 %	Yes
71	Valleyscape Infratech LLP	Associate	31.67%	No

VI. CSR Details

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

(ii) Turnover (in ₹)

27,16,85,00,000 INR

(iii) Net worth (in ₹)

28,63,32,00,000 INR

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 Current Financial Year			FY Previous Financial Year		
			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	https://www.rustomjee.com/about-us/codes-and-policies/	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	https://www.rustomjee.com/about-us/codes-and-policies/	0	0	NA	0	0	NA
Shareholders	Yes	https://www.rustomjee.com/about-us/codes-and-policies/	0	0	NA	0	0	NA
Employees and workers	Yes	https://www.rustomjee.com/about-us/codes-and-policies/	0	0	NA	0	0	NA
Customers	Yes	https://www.rustomjee.com/about-us/codes-and-policies/	18	0		11	8	
Value Chain Partners	Yes	https://www.rustomjee.com/about-us/codes-and-policies/	0	0	NA	0	0	NA

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.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environmental norms/legislations	Risk	New laws related to environmental legislation are being enforced. As new activities are being created and enforcement, adherence to these new laws poses challenges.	Our EHS team understands the regulatory requirements to be complied with for new projects. Adherence to these new laws is supported by the Compliance team to understand any specific compliance requirements that may be applicable. These areas are covered under the internal audit program from a compliance point of view as well. As part of sustainability reporting, independent assessments conducted (by external consultants/experts) also help in addressing gaps in any area.	Negative implications

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. (Contd.)

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Regulatory Compliance	Risk	Failure to comply with regulatory requirements can lead to reputational and operational consequences. Non-compliance can result in increased cost to the company and undermine stakeholder trust.	The Company has a robust set of environmental, social and governance-related policies to foster a culture of compliance within the organisation. Disciplinary measures and reinforcement mechanisms have been defined as well. Compliance is vital, and we highlight the importance of overall compliance by positioning the Company Secretary in a key role, ensuring overall corporate governance across all three verticals (ESG). In addition, Legal and functional teams also monitor regulatory compliance across the businesses at defined frequencies.	Negative implications
3	Community Development	Opportunity	Community development activities help a company create a positive impact on society by undertaking meaningful interventions for sustainable peace and uplift of the marginalised sections of society. CSR efforts also foster a more productive and positive work environment for employees.	The Rustomjee Foundation has been striving to create sustainable opportunities for marginalised communities by facilitating quality education, sustainable livelihood development, promoting a healthy society and environmental sustainability. The outreach in FY25-26 has been to 18200 students and 8580 plus beneficiaries (farmers) in villages in Maharashtra. With an aim to contribute to the holistic development of communities, Rustomjee Foundation is contributing to the global agenda of meeting Sustainable Development Goals (SDGs) related to eradicating poverty and providing education to the underprivileged strata of society.	Positive implications
4	Modernisation, Innovation and Resource Optimisation	Opportunity	The world is changing constantly and to remain relevant and profitable, it is essential to adapt and develop new advancements to meet new realities. The same applies to the construction industry during and post construction.	Innovation advancements are at centre stage, supporting enhanced operational efficiency and reducing overall environmental impacts. The company has invested in advanced solutions for meeting the key realities. Energy efficiency through passive and active measures, reduced water consumption, effective waste management, and use of sustainable and green products in buildings are some of the initiatives taken and being enhanced for future projects. As a result, two of our larger projects have achieved a silver rating from IGBC'. Three out of the total 16 registered have achieved a gold rating in the precertification stage from IGBC. We have also achieved Carbon Net Zero Pre-Certification (Design) from IGBC for the two club-houses at Belle-Vue Kasara	Positive implications

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. (Contd.)

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Scarcity of Water	Risk	Water is a shared resource, making it important for businesses to use it responsibly. Ensuring responsible Consumption is key for a license to operate and a sustainable planet for all. Water being an important resource in the construction industry, scarcity may lead to disruptions in operations and delay project completion timelines.	Mumbai and its suburban adjoining districts receive good rainfall every year and the groundwater table is recharged. KRL and its subsidiaries continue to adopt water conservation strategies across all existing project sites and supplement internal water generation by procuring water from outside agencies. Rainwater harvesting has been implemented at a few facilities, helping recharge the ground-level water table. This results in improved long-term sustainability and reduces dependency on external agencies. The Company has instituted an EHS Policy that highlights the importance of Resource Conservation, serving as a guiding principle to reduce consumption of water and other resources. The EHS team runs awareness campaigns to ensure all personnel are aware of the risks related to water shortage. We have integrated our sustainability initiatives with our certified ISO14001:2015 (Environment Management System) objectives and targets for continual improvement.	Negative implications
6	Human Rights (child labour, forced/compulsory labour, health & safety, discrimination, freedom of association and collective bargaining, anti-harassment)	Risk	Upholding human rights is essential to protecting organisations, communities, employees and other stakeholders.	The Company has constituted a standing forum, both at the Group Level and individual entity level, that aids and advises management in its approach to building sustainable Human Rights practices. Group-level forums address human rights impacts in a defined manner within stipulated timelines. The Company has a robust contractor management system which ensures human rights practices are adhered to (as per ILO) by contractors supplying manpower to the Company. We have stringent norms for child labour, anti-discrimination, forced/bonded labour, anti-harassment, workers' health and safety, and other human rights issues at all levels: a) labour standards embedded in partnership agreements b) monitoring or audit mechanisms in place c) ISO 45001:2018 (Occupational Health and Safety Management System) certification achieved	

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. (Contd.)

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Economic Performance	Opportunity	Ensuring business profitability and strong economic performance helps deliver value to investors and supports risk mitigation strategies that contribute to nation building and create value for all stakeholders.	The Company strives to deliver strong economic and business returns to investors through strategic planning and risk mitigation strategies that support nation building and create value for all stakeholders.	Positive implications
8	Climate change resulting in acute and chronic physical conditions	Risk	Severe weather events are a risk to operations, asset management, internal and external stakeholders — both acute and chronic. Climate risk is material to customers, investors and employees. Responding to these risks becomes central to stakeholder understanding of climate-related risk to the company. Climate change can impact our operations due to extreme weather such as cyclones, fires, droughts and heat waves, which can create severe disruptions.	The Company is in the process of implementing various mitigation strategies across project sites/facilities to control Scope 1 and 2 GHG emissions arising mainly from energy consumption and waste generation. The company has calculated Scope 3 emissions across three categories. In FY 2025-26, we also worked closely with our critical suppliers to understand their strategies to comply with and move beyond their material ESG issues. We communicated the Supplier code of conduct to 100 critical suppliers and 126 major civil contractors creating awareness on ESG requirements and their alignment with our long-term expectations. Hazard Identification and Risk assessment for severe weather conditions have been completed and action (emergency response) plans to mitigate their effects are in place. Exposure of workers to extreme weather conditions have been identified and control measures put in place.	Negative implications
9	Waste Management	Risk	Improper disposal of waste leads to non-adherence of compliance and results in GHG emissions. Waste management is critical to ensure judicious use of resources and disposal under controlled conditions. We follow the 3R principle (Reduce, Reuse, Recycle) of waste management at all our project sites and are in the process of setting goals to achieve the same.	Reinforcing 3R Principles across all project sites; segregation of waste at source; categorization into recyclable and reusable; reuse and recycling either in-house or through external vendors; maximizing sustainable utilization of raw materials and products to minimize waste generation at source is making slow but steady progress. KRL ensures that all hazardous waste generated by contractors is disposed off in accordance with the Hazardous Waste Management and Handling Rules.	Negative implications
10.	Occupational Health and Safety	Risk	Failure to ensure the health, safety and well-being of company employees and the contractor workforce can impact productivity, customer satisfaction and profitability.	The Company strives to foster a safe working environment and ensure Zero Harm. Hazards and risks are periodically identified, with mitigation plans devised for each. Additionally, safety training is provided to employees and contractors to ensure their holistic well-being. Safety and health of labour workers is critical and our contractor management system ensures the requirements are adhered to.	Negative implications

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. (Contd.)

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Occupational Health and Safety	Opportunity	The world is changing constantly and to remain relevant and profitable, it is essential to adapt and develop new advancements to meet new realities. The same applies to the construction industry during and post construction.	Adoption of new safety technologies, modernization of safety practices and continuous improvement opportunities across project sites. We have also achieved certification to ISO 45001:2018 an international standard for Occupational Health and Safety Management System. Our external audits also ensure validation of processes and practices at sites. This further increases checks and ensures we are on the right track.	Positive implications
12	Cybersecurity and Data Privacy	Risk	Protecting customer (personal) and company data and information is of major concern to us. This ensures trust in the company and prevents misappropriation of data.	We have an Information Security and Incident Management policy in place. Awareness on cyber-security within the company was reinforced in FY23-24 and will be continued in coming financial years. Presently we have access control review mechanisms enabled by segregation of duties ensuring protection of all information systems. Moving forward, we are working on masking personal sensitive information as outlined in the data protection bill in the future	No financial implication

Note: We maintain an exhaustive Risk and Opportunity Register as part of our documented system for IMS (ISO14001 and ISO 45001). The register includes not only material issues but all other risks and opportunities relevant to the company. This is done for all internal and external issues during our operations as well as expectation of internal and external interested parties.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question

Policy and management processes

[illegible]

Policy and management processes (Contd.)

P1	P2	P3	P4	P5	P6	P7	P8	P9
P3								
1. We have achieved zero lost time accidents (LTA) at all our sites and offices								
2. Successfully implemented and achieved ISO 45001:2018 certification.								
3. ESG and EHS training programs for employees are in progress.								
P4								
1. We conducted materiality assessment and ESAT survey covering 100% of employees in FY 2023-24								
P5								
1. Training on the Human Rights Policy are in progress.								
2. We have achieved one (POSH) harassment cases recorded and zero human rights violations								
P6								
1. Implemented multiple dust suppression measures across project sites, including sprinkler systems installed around the project boundaries, tower crane mounted sprinkler systems, and antismog guns, to effectively control and reduce dust.								
2. Achieved 42% adoption of sustainable building materials certified under GreenPro or supported by Environmental Product Declarations (EPDs) across critical building materials, including steel, cement, aggregates, RMC, and wood, in accordance with the Green Procurement Policy.								
3. We registered one commercial project under LEED certification								
4. Achieved certification to International standard ISO 14001:2015 for our Environment Management System								
5. Belle Vue won the award from IGBC/CII in the Green Conclave for design of net zero carbon (club house 1 and 2) at the precertification stage.								
6. Completed the assessment of Scope 3 GHG emissions for employee commute and waste generation and disposal.								
7. 70% of our projects were registered under the IGBC green homes/new building certification in FY 2025-2026. Out of which 3 projects achieved Gold rating at precertification stage and two are certified for silver rating.								
P7								
NA								
P8								
Successfully implemented community initiatives benefiting 18,200+ individuals through education and skill development, 8,580+ beneficiaries through water conservation and livelihood support, and 160+ women and children through child and maternal wellbeing programs. Additionally, 280 million litres of water were conserved and harvested through water conservation projects, contributing to long-term community resilience and environmental sustainability.								
P9								
We are in the process of aligning with Information Security Management System – ISO 27001								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).

Please refer Chairman and Managing Director's Letter in the annual report.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	Lead with adaptive mindset, ESG, Construction Training	50 %
Key Managerial Personnel	2	Compliance Regulations, Lead with adaptive mindset	100 %
Employees other than BoD and KMPs	60	Functional training, Behavioral Training, ESG/EHS Awareness sessions, Compliance training, Induction, Toolbox Training, outbound training, team building workshops.	74.14 %
Workers	-	-	0 %

Note for construction workers: 1060 health and safety trainings conducted; 13581 toolbox talks; 23199 workers were covered in inductions and safety briefings in FY 2025-26.

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

Monetary

	NGRBC Principle	Name of the regulatory/enforcement	Amount (In INR)	Brief of the Case	Has an appeal been
Penalty/Fine	-	Nil	-	NA	-
Settlement	-	Nil	-	NA	-
Compounding fee	-	Nil	-	NA	-

Non-Monetary

	NGRBC Principle	Name of the regulatory/enforcement	Brief of the Case	Has an appeal been
Imprisonment	-	Nil	-	-
Punishment	-	Nil	-	-

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

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

4. Does the entity have an anti-corruption or anti-bribery policy?

Yes

If yes, provide details in brief and if available, provide a web-link to the policy.

<https://www.rustomjee.com/about-us/codes-and-policies/#investor-pdf-1>

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

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

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

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

We are pleased to report that all processes functioned as intended, and no corrective actions were required during this period.

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

Particulars	2025 - 26	2024 - 25
Number of days of accounts payables	203.92	183.61

9. Openness 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	2025 - 26	2024 - 25
Concentration of Purchases	Purchases from trading houses as % of total purchases	13.57 %	11.04 %
	Number of trading houses where purchases are made from	403	345
	Purchases from top 10 trading houses as % of total purchases from trading houses	59.33 %	68.66 %
Concentration of Sales	Sales to dealers/distributors as % of total sales	0 %	0 %
	Number of dealers/distributors to whom sales are made	0	0
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0 %	0 %
Share of RPTs in	Purchases with related parties/Total Purchases	0.01 %	6.9 %
	Sales to related parties/Total Sales	0 %	0.04 %
	Loans & advances given to related parties/ Total loans & advances	27.52 %	28.35 %
	Investments in related parties/Total Investments made	54.83 %	20.13 %

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
52	Supplier code of conduct, Human Rights Policy, Integrated (Environment, Health & Safety) Management System Awareness	9%

Note: More than 100 of our suppliers have been communicated and made aware of the Supplier Code of Conduct and KRL's values and principles for Sustainability

Total Contractors covered 126 - Provided actual classroom training.

2. Processes to manage conflict of interests

Yes

If yes, provide details of the same.

KRL prioritizes ethical conduct. We have clear policies and procedures to manage potential conflicts of interest arising from related-party transactions with Board members. This includes annual declarations, prior approval requirements, and abstention from discussions where a common directorship exists, fostering a culture of transparency and sound decision-making.

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

Essential Indicators

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

Particulars	2025 - 26	2024 - 25	Details of improvements in environmental and social impacts
Sustainable R&D %	0 %	0 %	-
Sustainable Capex %	56.72 %	19.02 %	-

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

Yes

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

42%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life

Plastics (including packaging)	Not applicable as we are not a manufacturing organization
E-waste	Not applicable as we are not a manufacturing organization
Hazardous waste	Not applicable as we are not a manufacturing organization
Other waste	Not applicable as we are not a manufacturing organization

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities

No

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?

Yes

Provide details in the following format

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Was it conducted by an independent external agency	Results communicated in public domain (Yes/No) If yes, provide the web-link.
5001	Construction of residential buildings including additions and alterations	12.0%	Cradle to Cradle	Yes	Yes

Note: LCA done for club house 1 and 2 at Belle-Vue Kasara

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same

Name of Product/Service	Description of the risk/concern	Action Taken
NA	NA	We are in the business of construction and redevelopment of residential and commercial buildings. As part of our commitment to long term sustainability of our projects, we have registered more than 70% of our portfolio with IGBC under green homes criteria and are aspiring to go for LEED certification for our commercial projects. This will ensure that our Product (homes) and office spaces are built on the principles of energy efficiency, water efficiency and waste management (circular economy) besides following the passive architecture principles to reduce heat island effect. This will provide operational efficiency for our customers and reduce environmental impact throughout the life cycle of the projects. In addition, we are also in the process of procuring critical building materials that are made from recycled content and have lower embodied carbon.

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

Indicate input material	Recycled or reused input material to total material	
	2025 - 26	2024 - 25
AAC Block	100 %	70.01 %
Steel	100 %	100 %
Cement	8.46 %	15.01 %

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:

	2025 - 26			2024 - 25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	NA

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. Well-being of employees and workers

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,037	1,037	100 %	1,037	100 %	0	0 %	887	85.54 %	0	0 %
Female	278	278	100 %	278	100 %	278	100 %	0	0 %	0	0 %
Total	1,315	1,315	100 %	1,315	100 %	278	21.15 %	887	67.46 %	0	0 %
Other than Permanent employees											
Male	757	757	100 %	757	100 %	0	0 %	62	8.2 %	0	0 %
Female	342	342	100 %	342	100 %	342	100 %	0	0 %	0	0 %
Total	1,099	1,099	100 %	1,099	100 %	342	31.12 %	62	5.65 %	0	0 %

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Total	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Other than Permanent workers											
Male	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Total	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %

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

Particulars	2025 - 26	2024 - 25
% of costs incurred on well-being/total revenues	0.09 %	0.13 %

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

Category	2025 - 26			2024 - 25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100 %	0 %	Yes	100 %	0 %	Yes
Gratuity	100 %	0 %	Yes	100 %	0 %	Yes
ESI	100 %	0 %	Yes	100 %	0 %	Yes

Note: PF, Gratuity & ESI mentioned is applicable as per the eligibility of the respective acts.

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?

Yes

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0 %	0 %	0 %	0 %
Female	50 %	100 %	0 %	0 %
Total	50 %	100 %	0 %	0 %

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

If yes, provide details in brief.

If Yes, then give details of the mechanism in brief	
Permanent Workers	[Details provided in employee handbook with grievance redressal mechanism for all health and safety related issues]. In case of workers at site, we hold monthly safety committee meetings where worker representatives discuss issues related to workers health and safety and appropriate corrective measures are taken by the project management teams at site Minutes of Safety committee meetings are maintained as records
Other than Permanent Workers	[Details provided in employee handbook with grievance redressal mechanism for all health and safety related issues]. In case of workers at site, we hold monthly safety committee meetings where worker representatives discuss issues related to worker's health and safety and appropriate corrective measures are taken by the project management teams at site Minutes of Safety committee meetings are maintained as records
Permanent Employees	There is a grievance redressal policy and mechanism for employees to raise any concerns. Details of the grievance redressal mechanism for all health and safety related issues are provided in employee handbook. The same is communicated to employees
Other than Permanent Employees	Details provided in employee handbook with grievance redressal mechanism for all health and safety related issues. For housekeeping and pantry staff communication and grievance redressal is done by subsidiary company Crest Facilities Management

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

Category	2025 - 26			2024 - 25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1,315	0	0 %	1,110	0	0 %
Male	1,037	0	0 %	874	0	0 %
Female	278	0	0 %	236	0	0 %
Total Permanent Workers	0	0	0 %	0	0	0 %
Male	0	0	0 %	0	0	0 %

Restatement note: The FY 2024-25 union-membership figure published in the FY 2024-25 BRSR (1,110 permanent employees; 100%) was a data-entry error. The correct figure is nil, as restated above.

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

8. Details of training given to employees and workers:

Category	2025 - 26					2024 - 25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,794	798	44.49 %	1,392	77.6 %	1,361	784	57.61 %	832	61.14 %
Female	620	101	16.3 %	347	55.97 %	446	1	0.23 %	232	52.02 %
Total	2,414	899	37.25 %	1,739	72.04 %	1,807	785	43.45 %	1,064	58.89 %
Workers										
Male	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Total	0	0	0 %	0	0 %	0	0	0 %	0	0 %

Note for construction workers: 1060 health and safety trainings conducted; 13581 toolbox talks; 23199 workers were covered in inductions and safety briefings in FY 2025-26.

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

Category	2025 - 26			2024 - 25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,794	1,794	100 %	1,361	1,361	100 %
Female	620	620	100 %	446	446	100 %
Total	2,414	2,414	100 %	1,807	1,807	100 %
Workers						
Male	0	-	0 %	0	-	0 %
Female	0	-	0 %	0	-	0 %
Total	0	-	0 %	0	-	0 %

10. Health and safety management system

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes

If yes, the coverage of such a system

Yes. KRL has fully implemented an occupational health, safety wellbeing and environmental management system (Integrated Management System – IMS) both in letter and spirit. KRL has achieved certification to international standards ISO 45001:2018 (Occupational Health and Safety Management system) and ISO 14001:2015 (Environmental Management System) by a third-party external certification body under the UKAS accreditation.

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

We have established a comprehensive process for Hazard Identification & Risk Assessment. All hazards and risks arising from project sites and Offices (HO) are identified and evaluated based on two parameters: and severity and likelihood of occurrence. Detailed risk assessments have been conducted for all activities at project sites and HO (including contractors and suppliers), with appropriate control measures implemented to mitigate identified risks and hazards. The detailed process and procedure for hazard identification and risk assessment are documented as part of our Integrated Management System for ISO 45001.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

Yes

d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services?

Yes

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

Safety Incident/Number	Category	2025 - 26	2024 - 25
Lost Time Injury Frequency Rate (LTIFR)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	1	25
Number of fatalities from work-related injuries	Employees	0	0
	Workers	0	0
Number of high-consequence work-related injuries	Employees	0	0
	Workers	0	0

Note: In FY2024-25 total recordable cases included first aid cases also

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

We have a robust Occupational Health and Safety Management System that is being controlled centrally and is implemented across all our ongoing and upcoming project sites as well as our office activities at HO. This system has been certified by an external certification body under the ISO 45001:2018 international standards. The system ensures a proactive risk management approach, legal compliance and continual improvement of existing OHS practices. The system is being audited at predefined intervals by our internal auditors and externally by consultants (KPMG) and certification body (Intertek).

Trainings: 1060 health and safety trainings conducted; 13581 toolbox talks; 23199 workers were covered in inductions and safety briefings in FY 2025-26.

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

	2025 - 26			2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	1	0	Virar Avenue: labour camp water leakage by windows in the rooms, since repaired; pest control ongoing.
Health & Safety	0	0	NA	1	0	Virar Avenue: drinking-water complaint by labour, resolved at site.

14. Assessments for the year

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

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

All observations identified during our internal audits and external audits by third party auditors are being analyzed for root cause and appropriate corrections and corrective actions are taken to ensure the same is not repeated. There have been NO MAJOR Incidents or significant risks or concerns related to our health and Safety practices at sites

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of employees?

Employees	Yes
Workers	No

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

All major civil contractors are being audited as part of our ESG and IMS audits at predefined intervals. Our contract agreements and supplier code of conduct include clauses for all necessary health and safety measures to be taken by the contractor for his workers deployed at site. It also includes clauses on compliance with statutory requirements. We have a system for evaluating and grading the contractors to post our audits which are done annually. Any contractor not meeting the minimum criteria for passing is first given warnings and suggested remedial measures (support provided), however if there is no improvement the contractor is delisted.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2025 - 26	2024 - 25	2025 - 26	2024 - 25
Employees	0	0	0	0
Workers	0	1	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

5. Details on assessment of value chain partners:

% of value chain partners (by value of business done) assessed	
Health and safety practices	41.97 %
Working Conditions	41.97 %

Note: This information and numbers (values) are total purchase (materials) and contractors (labors plus materials) as value chain partners.

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.

All major civil contractors are being audited as part of our ESG and IMS audits at predefined intervals. Our contract agreements and supplier code of conduct include clauses for all necessary health and safety measures to be taken by the contractor for his workers deployed at site. It also includes clauses on compliance with statutory requirements. We have a system for evaluating and grading the contractors post our audits which are done annually. Any contractor not meeting the minimum criteria for passing is first given warnings and suggested remedial measures (support provided), however if there is no improvement the contractor is delisted.

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.

From the very beginning, KRL has embraced a core value of inclusivity. This commitment extends not only to our diverse talent pool but also to all our stakeholders. We believe in fostering strong partnerships with our suppliers, treating our customers with unwavering dedication, and contributing to social causes even during challenging economic times. These actions are driven by our deeply embedded principles of inclusivity and a desire to make a positive impact. Our stakeholders have been categorized as critical for engagement (key for our organization), moderate engagement (as and when needed) and no engagement required. The list of key stakeholders is provided in the next section.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, Community Meetings	Annually	Health & Safety at workplace, HR policies, Compliance to ESG by different departments, Reward & Recognition.
Customers	No	Email, Community Meetings	Quarterly	Business related and other allied matters.
Investors	No	Email, Community Meetings	Quarterly	Business performance review
Suppliers	No	Email, Community Meetings	Quarterly	Negotiations, New contracts, Payments, Updates on new products which are sustainable, Quality of products.
Contractors	No	Email, Community Meetings	Quarterly	Issues related to labour compliances including welfare, health & safety of contract labour at sites & labour camps and other compliance requirements.
Regulatory Bodies	No	Email, Community Meetings		Discussion on compliances with legal authorities on existing & upcoming regulations

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.

Board engagement through Chairman and Managing Director presentations, Board feedback tracking, Committee meetings, ESG team engagement, and stakeholder consultations. ESG issues are periodically tabled before the Board/Committee of the Board. The CSO reports directly to the CMD and therefore stakeholder feedback (if any) is reported and responded. Customer feedback is collected by the sales and marketing team and appropriate responses provided.

Our process for external communication under the Integrated Management System for ISO 14001 and ISO 45001 (EHS) ensures that any communication (negative or positive) received from external society or community is suitably addressed and responded to.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes/No)

Yes

If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into policies and activities of the entity.

At KRL, we are committed to integrating Environmental, Social, and Governance (ESG) principles into our core business practices. We actively seek and value stakeholder input to ensure our ESG efforts are comprehensive and impactful. Dedicated Resources and Reporting: ESG Resources: We have dedicated ESG resources available, demonstrating our commitment to ESG leadership. Annual ESG Report: We publish an annual ESG report, providing transparency on our ESG activities and initiatives. Stakeholder Engagement and Policy Development: Regular Meetings: We hold regular meetings with internal stakeholders to gather valuable insights and perspectives on ESG practices. Policy Review and Alignment: Inputs received during these meetings inform our review and potential revision of existing policies and procedures to ensure alignment with evolving ESG standards.

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

KRL's CSR initiatives with NGOs focus on partnering with vulnerable stakeholders to address their most pressing needs, driving lasting positive change.

Our community development initiatives are aligned with key sustainability priorities, including healthcare, education, child and maternal wellbeing, environmental protection and restoration, waste management, sanitation, and climate action. Through strategic investments and partnerships, we seek to create lasting social and environmental value while improving the quality of life in the communities where we operate. Through these focused interventions, we continue to create meaningful and measurable impact across our key sustainability priorities. During the reporting period, our initiatives:

Benefited 18,200+ individuals through education and skill development programs.

Supported 8,580+ beneficiaries by providing continuous livelihood to farmers through water conservation and water security initiatives through the Kawale Check dam project

Reached 160+ beneficiaries through child and maternal wellbeing programs.

Conserved and harvested 280 million liters of water through rainwater harvesting and water infrastructure projects.

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 policies of the entity, in the following format:

Category	2025 - 26			2024 - 25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent Employees	1,315	298	22.67 %	1,110	0	0 %
Other than permanent	1,099	37	3.37 %	697	0	0 %
Total Employees	2,414	335	13.88 %	1,807	0	0 %
Workers						
Permanent Workers	0	0	0 %	0	0	0 %
Other than permanent	0	0	0 %	0	0	0 %
Total Workers	0	0	0 %	0	0	0 %

Note: We are in the process of formally cascading the human rights policy to all employees and OTE's. Human Rights is covered as a topic during induction of new employees.

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

Category	2025 - 26					2024 - 25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent Employees	1,315	0	0 %	1,315	100 %	1,110	1	0.1 %	1,109	99.91 %
Male	1,037	0	0 %	1,037	100 %	874	1	0.12 %	873	99.89 %
Female	278	0	0 %	278	100 %	236	0	0 %	236	100 %
Other than Permanent Employees	1,099	1,031	93.82 %	68	6.19 %	697	1	0.15 %	696	99.86 %
Male	757	695	91.81 %	62	8.2 %	487	1	0.21 %	486	99.8 %
Female	342	336	98.25 %	6	1.76 %	210	0	0 %	210	100 %

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

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

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	5	3,42,44,799 INR	1	22,25,000 INR
Key Managerial Personnel #	2	3,07,21,308 INR	0	0 INR
Employees other than BoD and KMP	1,789	5,40,232 INR	620	3,95,892 INR
Workers	0	0 INR	0	0 INR

#Note: As there are only 2 KMP's there cannot be a median salary and therefore we have reported mean salary

Note 2 - The median remuneration of employees also includes the salaries paid to the facilities management employees at Crest.

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

Particulars	2025 - 26	2024 - 25
Gross wages paid to females as % of total wages	19.75 %	19.15 %

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

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

Grievance Redressal Policy with escalation matrix; POSH Policy with Internal Complaints Committee; Whistleblower Policy (anonymous reporting). Employee handbooks cover all three. Webinars conducted for awareness. Reporting procedures communicated to all employees.

6. Number of Complaints on the following made by employees and workers in the previous financial year

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

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

	2025 - 26	2024 - 25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees/workers	0.17 %	0 %
Complaints on POSH upheld	1	0

Note: The POSH case reported above is not in KRL but its subsidiary company.

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

At KRL, we are committed to the highest standards of professionalism, integrity, and ethical business practices. This commitment extends to creating a fair and respectful work environment for all employees. Core Values: - Fairness and Transparency: We strive for fairness and transparency in all our actions, as reflected in our company policies. - Mutual Trust and Equality: We believe in fostering a culture of mutual trust and equality, where everyone feels respected and valued. - Equal Opportunities and Non-Discrimination: We strongly uphold the right to work in a professional environment with equal opportunities and a complete absence of discriminatory practices, including harassment of any kind. Strong Support Systems: To ensure a safe and inclusive workplace, we have implemented robust support systems: - Grievance Redressal Mechanism: A well-defined process allows employees to address any concerns effectively. - Prevention of Sexual Harassment Policy (POSH): This policy prohibits sexual harassment and outlines clear reporting procedures. - Whistleblower Policy: This policy empowers employees to report unethical behavior directly to top management without fear of retaliation. Any attempt to retaliate against someone who raises a concern is subject to disciplinary action.

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

Yes

10. Assessments conducted

	% 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 %
Occupational Health & Safety	100 %

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

We are pleased to report that all processes functioned as intended, and no corrective actions were required during this period.

Leadership Indicators

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

We are pleased to report that all processes functioned as intended, and no process modifications were required during this period.

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

We have a Board-approved Human Rights Policy that affirms our commitment to upholding the dignity and rights of all individuals. Human rights due diligence is carried out across our operations, with specific monitoring for risks related to child labour, forced labour, and bonded labour.

We also provide safe labour camp facilities at select project sites. This includes the new labour camp at Rustumjee Urbania, Thane, spread across 35,000 sq. ft., with capacity to accommodate 500 workers across 84 rooms. The facility includes an STP for water reuse, with plans to introduce a crèche facility.

Contractors are made aware of our Human Rights Policy and Supplier Code of Conduct, and the related requirements are incorporated into our contractual agreements. During FY 2025-26, our Contracts Department continued to conduct audits across project sites to assess safe and healthy working conditions, including labour camp facilities.

Awareness sessions on the Human Rights Policy and Supplier Code of Conduct were also conducted by the Contracts Department for major civil contractors, covering approximately 41% of civil contractors.

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

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	41.97 %
Discrimination at workplace	41.97 %
Child labour	41.97 %
Forced/involuntary labour	41.97 %
Wages	41.97 %

Note: Human rights and Supplier Code of Conduct acknowledgements were obtained from 42% of suppliers and contractors (by value of business done) after the policies were explained to them in detail. Our sites are also regularly assessed for human rights-related risks and concerns.

By value of total contracts (M+M) 98% of our Main Civil contractors have been assessed in FY 2025-2026. However 8.36% (by value) of our raw material suppliers have been assessed in the same FY. Therefore percent including contractors and suppliers comes to 42%. by value.

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

We are pleased to report that all processes functioned as intended, and no corrective actions were required during this period.

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	2025 - 26	2024 - 25
From renewable sources		
Total electricity consumption (A)	21207639600 KJ	13896698400 KJ
Total fuel consumption (B)	0 KJ	0 KJ

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

Parameter	2025 - 26	2024 - 25
Energy consumption through other sources (C)	0 KJ	0 KJ
Total energy consumed from renewable sources (A+B+C)	21207639600 KJ	13896698400 KJ
From non-renewable sources		
Total electricity consumption (D)	12080842128 KJ	19657161216 KJ
Total fuel consumption (E)	9821978536.562 KJ	16648436217.593 KJ
Energy consumption through other sources (F)	0 KJ	0 KJ
Total energy consumed from non-renewable sources (D+E+F)	21902820664.57 KJ	36305597433.60 KJ
Total energy consumed (A+B+C+D+E+F)	43110460264.57 KJ	50202295833.60 KJ
Energy intensity per rupee of turnover	158678.11 KJ/L INR	250497.96 KJ/L INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	3227988.64 KJ/Int. US\$ L INR	5117673.29 KJ/(PPP Adjusted) L INR
Energy intensity in terms of physical output	21563.025 KJ/Sq.ft	31255.44 KJ/Sq ft
Energy intensity (optional) – the relevant metric may be selected by the entity		

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

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?

No

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

Parameter	2025 - 26	2024 - 25
Water withdrawal by source (in kilolitres)		
(i) Surface water withdrawal	1674.82 Kiloliter	1723.91 Kiloliter
(ii) Groundwater withdrawal	0 Kiloliter	490 Kiloliter
(iii) Third party water withdrawal	162869 Kiloliter	672852.021 Kiloliter
(iv) Seawater/desalinated water withdrawal	0 Kiloliter	0 Kiloliter
(v) Other withdrawal	8712.734 Kiloliter	8192.49 Kiloliter
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	173256.554 Kiloliter	683258.421 Kiloliter
Total volume of water consumption (in kilolitres)	173256.554 Kiloliter	683258.421 Kiloliter
Water intensity per rupee of turnover	637.72 L/L INR	3409.31 L/L INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	12972.96 L Int. US\$/L INR	69652.07 L (PPP Adjusted)/L INR
Water intensity in terms of physical output	86.66 L/Sq. ft	425.39 L/Sq ft
Water intensity (optional) – the relevant metric may be selected by the entity		

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

4. Provide the following details related to water discharged (in kiloliters):

Parameter	2025 - 26	2024 - 25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0 Kiloliter	0 Kiloliter
- No treatment	0 Kiloliter	0 Kiloliter
- With treatment	0 Kiloliter	0 Kiloliter
Level of treatment		
(ii) To Groundwater	0 Kiloliter	0 Kiloliter
- No treatment	0 Kiloliter	0 Kiloliter
- With treatment	0 Kiloliter	0 Kiloliter
Level of treatment		
(iii) To Seawater	0 Kiloliter	0 Kiloliter
- No treatment	0 Kiloliter	0 Kiloliter
- With treatment	0 Kiloliter	0 Kiloliter
Level of treatment		
(iv) Sent to third-parties	0 Kiloliter	0 Kiloliter
- No treatment	0 Kiloliter	0 Kiloliter
- With treatment	0 Kiloliter	0 Kiloliter
Level of treatment		
(v) Others	0 Kiloliter	0 Kiloliter
- No treatment	0 Kiloliter	0 Kiloliter
- With treatment	0 Kiloliter	0 Kiloliter
Level of treatment		
Total water discharged	0 Kiloliter	0 Kiloliter

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

No

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

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

Parameter	Please specify FY unit	2025 - 26	2024 - 25
NOx	Micrograms Per Cubic Meter	0	56.86
SOx	Micrograms Per Cubic Meter	0	153.97
Particulate matter (PM)	Micrograms Per Cubic Meter	50.76	33.77
Persistent organic pollutants (POP)	Micrograms Per Cubic Meter	0	0
Volatile organic compounds (VOC)	Micrograms Per Cubic Meter	0	0
Hazardous air pollutants (HAP)	Micrograms Per Cubic Meter	0	0

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

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

Parameter	Unit	2025 - 26	2024 - 25
Total Scope 1 emissions	T CO ₂ e	775.695	2199.99
Total Scope 2 emissions	T CO ₂ e	2357.285	5,494.23
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	T CO ₂ e/L INR	0.01	0.04
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	T CO ₂ e Int. US\$/L INR	0.24	0.78
Total Scope 1 and Scope 2 emission intensity in terms of physical output	T CO ₂ e/Sq.ft	0.002	0.005
Custom Scope 1 and Scope 2 emission intensity (optional)	T CO ₂ e/		

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

8. Does the entity have any project related to reducing Green House Gas emission?

Yes

If Yes, then provide details.

We have implemented multiple GHG emissions reduction initiatives, including the transition from conventional building materials to GreenPro-certified materials, adoption of energy-efficient appliances and HVAC systems, use of renewable energy for common utilities, and procurement of green tariff power during the construction phase.

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

Parameter	2025 - 26	2024 - 25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.218 Metric Ton	0.21 Metric Ton
E-waste (B)	0 Metric Ton	0 Metric Ton
Bio-medical waste (C)	0 Metric Ton	0 Metric Ton
Construction and demolition waste (D)	647101.35 Metric Ton	2,24,000.63 Metric Ton
Battery waste (E)	0 Metric Ton	0 Metric Ton
Radioactive waste (F)	0 Metric Ton	0 Metric Ton
Other Hazardous Waste(G)	0 Metric Ton	0.00 Metric Ton
Other Non-hazardous Waste(H)	637.201 Metric Ton	129.20 Metric Ton
Total (A+B + C + D + E + F + G + H)	647738.768 Metric Ton	2,24,130.04 Metric Ton
Waste intensity per rupee of turnover	2384.16 kg/L INR	1,118.36 kg/L INR
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	48500.84 kg Int. US\$/L INR	22,848.05 kg (PPP Adjusted)/L INR
Waste intensity in terms of physical output	323.987 Kg/Sq.ft	139.55 kg/Sq ft
Custom Waste intensity metric (optional)		

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

Parameter	2025 - 26	2024 - 25
Plastic waste		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
E-waste		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Bio-medical waste		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Construction and demolition waste		
(i) Recycled	0 Metric Ton	6906.26 Metric Ton
(ii) Reused	599583.592 Metric Ton	137288.08 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	599583.592 Metric Ton	144194.34 Metric Ton
Battery waste		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Radioactive waste		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Other Hazardous waste. Please specify		
(i) Recycled	0 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Other Non-hazardous waste generated		
(i) Recycled	89.465 Metric Ton	0 Metric Ton
(ii) Reused	0 Metric Ton	0 Metric Ton
(iii) Other recovery operations	0 Metric Ton	0 Metric Ton
Total	89.465 Metric Ton	0 Metric Ton

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

Parameter	2025 - 26	2024 - 25
Plastic waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
E-waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Bio-medical waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Construction and demolition waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Battery waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Radioactive waste		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Other Hazardous waste. Please specify		
(i) Incineration	0 Metric Ton	0 Metric Ton
(ii) Landfilling	0 Metric Ton	0 Metric Ton
(iii) Other disposal operations	0 Metric Ton	0 Metric Ton
Total	0 Metric Ton	0 Metric Ton
Other Non-hazardous waste generated		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		0 Metric Ton

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

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.

Waste management strategy: Reduce-Reuse-Recycle (3R) philosophy; certification to ISO 14001:2015; active minimization and investment in recycling technology; circular economy approach.

Office: hazardous waste minimization; strict contractor regulations for waste disposal. Organic waste composting. Single-use plastic elimination. 66% of C&D waste diverted from landfill through recovery and reuse in FY 2024-25 and 92.66% in FY 2025-26.

Future: reinforcement of 3R principles across all sites. As part of our ISO 14001 requirements, contractors have to ensure that the non-hazardous waste generated at project sites such as metal, wood, tiles, wires, cardboard etc. are sent to approved recyclers with an undertaking for safe recycling of the waste sold to them. All reusable waste is being sent for recycling away from landfill.

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:

Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with?	If no, the reasons thereof and corrective action taken, if any.
-	-	-	-

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
Glob city Virar	14092006	29/09/2025	Yes	Yes	Parivesh 2.0- SIA/MH/INFRA2/538347/2025 Dated 29/09/2025

13. 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).

Yes

Leadership Indicators

1. Areas of water stress

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

Parameter	Unit	2025 - 26	2024 - 25
Total Scope 3 emissions	T CO ₂ e	42253.997	42058.35
Total Scope 3 emissions per rupee of turnover	T CO ₂ e/L INR	0.156	0.21
Total Scope 3 emission intensity (optional)	T CO ₂ e/Sq feet	0.021	

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

No

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.

NA

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
IGBC Certification	KRL pursuing IGBC certifications for sustainable projects (energy/water efficiency, land use, waste reduction, accessibility, EV charging). Starting FY 2025–26, the company aims to have at least 50% of its portfolio IGBC Green Building certified.	Starting FY 2025-26, > 70% of portfolio was registered with IGBC for Green Homes. IGBC Silver certification for two of our projects (Crown & Azziano - Wing D&L). Out of the total projects registered under IGBC green buildings, three (Crescent, 180 Bayview and Ocean Vista) have achieved Gold rating in the precertification stage. Our Project Belle-Vue at Kasara received Carbon Net zero award at precertification (design) stage for the two clubhouses (Clubhouse 1 and 2)
LEED Certification	Register one commercial project under the LEED Green Building Certification Program.	We registered one commercial project under LEED certification.
Dust Suppression System	Installation of dust suppression technologies/systems to ensure suppression of SPM10 and SPM2.5. at all project sites	Implemented multiple dust suppression measures across project sites, including sprinkler systems installed around the project boundaries, tower crane-mounted sprinkler systems, and anti-smog guns, to effectively control and reduce dust
First Net-Zero Carbon Pilot Project	First Net-Zero Carbon Project: Implemented pilot Net Zero Carbon project for clubhouses 1 and 2 in Belle Vue Phase I, Kasara.	Received award from IGBC for NZ design at Precertification stage in IGBC – CII Green Building Congress November 2025
Scope 3 Calculation	Calculate Scope 3 GHG emissions from employee commute and waste generation and disposal activities.	Completed the assessment of Scope 3 GHG emissions for employee commute (first time in this FY) and waste generation and disposal and purchased goods and services by value
Green -pro Certified Material	Focused approach to use sustainable building materials certified to green-pro or having EPD's for all critical building materials for upcoming projects. Materials include steel, cement, aggregates, RMC, wood etc. as per our Green Procurement Policy.	Achieved 42% adoption of sustainable building materials certified under Green-Pro or supported by Environmental Product Declarations (EPDs) across critical building materials, including steel, cement, aggregates, RMC, and wood, in accordance with the Green Procurement Policy.
Carbon Sequestration	Carbon Sequestration: Carbon sequestration project at Bella Vue Kasara to offset carbon emissions.	Carbon sequestration project at Bella Vue Kasara to offset carbon emissions was completed and as per the study a total of the combined tree and soil carbon stock totals 3,712.80 tones which is equal to 13,625.96 tons of CO ₂ equivalent across the site's natural vegetation areas above and below ground. The sequestration is equivalent to taking 2,962 passenger vehicles off the road for an entire year or preventing 54.2 million km of driving.

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 (Contd.)

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Green Power	Committed to reducing Scope 2 emissions by adopting green tariff during construction.	Reduced 57% of scope 2 emissions as compared to FY2024-2025 by switching over to Green Tariff.
ISO14001:2015	Implementation and certification to ISO 14001:2015 international standard including all our brownfield and green field projects that are ongoing and upcoming	Achieved certification to ISO 14001:2015 international standard including all our brownfield and green field projects that are ongoing and upcoming

5. Does the entity have a business continuity and disaster management plan?

Yes

If yes, give details in 100 words/web link.

<https://www.rustomjee.com/about-us/codes-and-policies/#investor-pdf-19>

6. Disclose any significant adverse impact on the environment arising from the value chain of entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The company has established labour camps at select project sites to support contract workers with safe and dignified living conditions. Aligned with our commitment to human rights and equality, we ensure that all contract laborers have access to essential amenities, including safe drinking water, hygienic and sanitized washrooms, clean rest areas, and robust housekeeping practices such as regular pest control to prevent infestations. These measures not only safeguard the health and well-being of our workforce by preventing the spread of diseases but also contribute to improved productivity and reduced absenteeism.

The labour housing incorporates eco-conscious infrastructure in one of our projects (Urbania in Thane), including a 40 KLD Sewage Treatment Plant (STP) that recycles water for flushing and landscaping, and a 200 KG Organic Waste Composter (OWC) to manage kitchen waste on-site. A comprehensive fire protection network, with 13 yard hydrants, 900 LPM fire pumps, and sprinklers in critical areas like the gas bank and kitchen, ensures round-the-clock safety. Efficient Hutments: Workers' accommodation built with PUF panels, offering thermal insulation to maintain cooler indoor temperatures.

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

41.97%

Green Credit

How many green credits have been generated or procured by the entity in this financial year:

	T CO2e	Units
Green credits procured	0	T CO2e
Green credits generated	0	T CO2e
Total	0	T CO2e

How many green credits have been generated or procured by the the top ten value chain partners in this financial year:

	T CO2e	Units
Green credits procured	0	T CO2e
Green credits generated	0	T CO2e
Total	0	T CO2e

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.
3
 - b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	CREDAI	National
2	CREDAI-MCHI	State
3	IMC	State

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

Name of authority	Brief of the case	Corrective action taken
-	-	-

Leadership Indicators

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

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – Please Specify)	Web Link, if available
-	-	-	-	-

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.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable as there were no projects initiated this year that required this study	-	-	-	-	-

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
-	-	-	-	-	-

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

KRL is committed to maintaining open communication with the communities in which we operate. We have established a streamlined process for receiving and addressing community complaints. Multiple Channels: We provide various channels for residents to submit complaints, ensuring accessibility for all. Priority Action: Upon receiving a complaint, the designated point of contact (SPOC) within the relevant department promptly takes ownership and works towards a swift resolution. Logical Solutions: Our focus is on finding practical and effective solutions that address the root cause of the concerns raised by the community.

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

	2025 - 26	2024 - 25
% of materials sourced from MSMEs/small producers	24.02 %	19.62 %
% of materials sourced directly from India	100 %	100 %

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

	2025 - 26	2024 - 25
Rural	0 %	0 %
Semi-urban	0 %	0 %
Urban	0 %	0 %
Metropolitan	100 %	100 %

Leadership Indicators**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.**

Details of negative social impact identified	Corrective action taken
NA	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Maharashtra	Palghar	21,00,000
2	Maharashtra	Thane	21,00,000
3	Maharashtra	Mumbai Suburban	1,97,27,500
4	Maharashtra	Mumbai City	22,00,000
5	Uttar Pradesh	Varanasi	8,00,000
6	Uttarakhand	Dehradun	11,40,000
7	Madhya Pradesh	Ujjain	50,00,000
8	Uttar Pradesh	Jalaun	7,15,000
9	Rajasthan	Jaipur	10,00,000
10	Delhi (NCT)	Central Delhi	52,00,000

Note: Projects undertaken nationwide has been considered under Delhi and Projects undertaken in Maharashtra state wide has been considered under Mumbai City.

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

No

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

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

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
NA				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
	NA	

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education and skills	18,783	99.9 %
2	Health Care	111	100 %
3	Environment and Social	8,480	100 %
4	Social (includes orphanage)	168	100 %

Note: Total farmers benefitted under Social (livelihood) and Environment (water sustainability) are 2120. Considering on average a farmer family consists of 4 members we have taken total beneficiaries as 8480 under Social and Environment. Social includes number of children in orphanage as beneficiaries.

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.

KRL recognizes the importance of open communication and strives to continuously improve customer satisfaction. To achieve this, we have established a comprehensive system for receiving and responding to consumer complaints and feedback.

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

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

Note: -We are in the business of construction and redevelopment of residential and commercial buildings. As part of our commitment to long term sustainability of our projects, we have registered more than 70% of our portfolio with IGBC under green homes criteria and aspiring to go for LEED certification for all our upcoming commercial projects. This will ensure that our Product (homes) and office spaces are built on the principles of energy efficiency, water efficiency and waste management (circular economy) besides following the passive architecture principles to reduce heat ingress. This will provide operational efficiency for our customers and reduce environmental impact throughout the life cycle of the projects. In addition, we are also in the process of procuring critical building materials that are made from recycled content and have lower embodied carbon.

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

	2025 - 26			2024 - 25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	18	0	0	23	9	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

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

5. Does the entity have a framework/policy on cyber security and risks related to data privacy?

Yes

If available, provide a web-link of the policy

<https://www.rustomjee.com/about-us/codes-and-policies/>

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, reoccurrence of instances of product recalls, penalty/action taken by regulatory authorities on safety of products/services.

We are pleased to report that all processes functioned as intended, and no corrective actions were required during this period.

7. Provide the following information relating to data breaches

	Response
a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0 %
c. Impact, if any, of the data breaches	-

Leadership Indicators

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

Website, Brochures and Site Offices, Phone Calls, Whatsapp, Newspapers, Social Media

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

The company is not a manufacturing company and hence does not make consumer products that can be misused and therefore this requirement is not applicable to us. However, as our commitment to sustainability we ensure that our customers are made aware of all the initiatives taken by our company to provide homes that are complying to ESG requirements that are material to our industry. We are in the business of construction and redevelopment of residential and commercial buildings. As part of our commitment to long term sustainability of our projects, we have registered more than 70% of our portfolio with IGBC under green homes criteria and aspiring to go for LEED certification for our commercial projects. This will ensure that our Product (homes) and office spaces are built on the principles of energy

efficiency, water efficiency and waste management (circular economy) besides following the passive architecture principles to reduce heat ingress. This will provide operational efficiency to our customers and reduce environmental impact throughout the life cycle of the projects. In addition, we are also in the process of procuring critical building materials that are made from recycled content and have lower embodied carbon.

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

NA

4. Does the entity display product information on the product over and above what is mandated as per local laws?

NA

5. 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