



Date: July 15, 2024

To The Deputy Manager Department of Corporate Services, BSE Limited Floor 25, P.J Towers, Dalal Street, Mumbai – 400 001 <b>Scrip Code: 532784</b>	To The Manager National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra East, Mumbai – 400 051 <b>Scrip Code: SOBHA</b>
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Dear Sir / Madam,

**Sub: Business Responsibility & Sustainability Report for the Financial Year 2023-24.**

Pursuant to Regulation 34 (2)(f) read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith is the Business Responsibility & Sustainability Report of the Company for the Financial Year 2023-24.

Kindly take the aforesaid information on your record.

Thanking you.

Yours sincerely,

**FOR SOBHA LIMITED**

**Bijan Kumar Dash**  
**Company Secretary and Compliance Officer**  
**Membership No.: ACS17222**

**SOBHA LIMITED**

REGD & CORPORATE OFFICE: 'SOBHA', SARJAPUR – MARATHALLI OUTER RING ROAD, BELLANDUR POST,  
BANGALORE – 560103, INDIA

CIN: L45201KA1995PLC018475 | TEL.: +91 80-49320000 | FAX: +91 80 49320444 | www.sobha.com

# SOBHA LIMITED

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### SECTION A: GENERAL INFORMATION ABOUT THE COMPANY

#### I DETAIL OF THE LISTED ENTITY

1. Corporate Identity Number : L45201KA1995PLC018475
2. Name of the Company : Sobha Limited
3. Year of incorporation : 07/08/1995
4. Registered office Address : Sobha, Sarjapur – Marathahalli Outer Ring Road (ORR), Devarabisanahalli, Bellandur Post, Bengaluru – 560 103.
5. Corporate office Address : Sobha, Sarjapur – Marathahalli Outer Ring Road (ORR), Devarabisanahalli, Bellandur Post, Bengaluru – 560 103.
6. Email ID : investors@sobha.com
7. Telephone : +91 80 49320000, +91 80 49320444
8. Website : www.sobha.com
9. Financial Year Reported : 2023-24
10. Name of the Stock Exchange(s) where shares are listed : National Stock Exchange of India Limited and BSE Limited
11. Paid Up Capital : ₹948,458,530
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report : Mr. Bijan Kumar Dash  
Contact No. +91 80 49320000  
E-mail ID - investors@sobha.com
13. Reporting boundary : Disclosure under this report is made on a Standalone basis
14. Name of assurance provider : Not applicable
15. Type of assurance obtained : Not applicable

#### II PRODUCT/SERVICES

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

S.No	Description of Main Activity	Description of business activity	% of turnover of the entity
1.	Construction	Construction of Residential projects	72.74
2.		Construction of Commercial projects	
3.	Contractual and Manufacturing	Building completion and finishing services - Manufacturing activities related to: (i) Interiors, (ii) Glazing and Metal Works and (iii) Concrete products and Mattress division	27.26

17. Details of product/services sold by the Company (accounting for 90% of the turnover):

S.No	Description of Main Activity	Description of business activity	% of turnover of the entity
1.	Construction	Construction of Residential projects	72.74
2.		Construction of Commercial projects	
3.	Contractual and Manufacturing	Building completion and finishing services - Manufacturing activities related to: (i) Interiors, (ii) Glazing and Metal Works and (iii) Concrete products and Mattress division	27.26

### III OPERATIONS

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

Location	Number of Projects/plants	Number of offices	Total
National	<ul style="list-style-type: none"> <li>▪ Projects: 69</li> </ul>	Regional Offices: 12 (The Company's headquarter is in Bengaluru and its regional offices are at Gurgaon, Chennai, Coimbatore, Thrissur, Pune, Cochin, Trivandrum, Hosur, Calicut, Hyderabad and gift city (Gujarat).	81
	<ul style="list-style-type: none"> <li>▪ Factories: Interior 2 and mattress 1</li> <li>▪ Glazing and Metals Works:3</li> <li>▪ Concrete Products Division: 1</li> </ul>	Nil	6
International	Nil	2	2

19. Markets served by the Company

a. Number of Locations:

Locations	Number
National (No. of States)	14 (Karnataka, Maharastra, Kerala, Tamil Nadu, Gujarat, Haryana, Telangana, Himachal Pradesh, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh, Uttarakhand, West Bengal)
International (No. of Countries)	Nil

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

Nil

c. A brief on type of customers

Included among our diverse range of clientele are residential and retail customers, as well as institutional and commercial customers.

### IV EMPLOYEES

20. Details as at the end of the financial year

a. **Employees and Workers (including differently-abled):**

S.No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	%(H/A)
<b>Employees</b>								
1.	Permanent (D)	3,791	3,248	85.68%	543	14.32%	-	-
2.	Other than Permanent (E)	23	23	100%	-	-	-	-
<b>3.</b>	<b>Total employees (D + E)</b>	<b>3,814</b>	<b>3,271</b>	<b>85.76%</b>	<b>543</b>	<b>14.24%</b>	<b>-</b>	<b>-</b>
<b>Workers</b>								
4.	Permanent (F)	-	-	-	-	-	-	-
5.	Other than Permanent (G)	21,535	20,992	97.48%	543	2.52%	-	-
<b>6.</b>	<b>Total workers (F + G)</b>	<b>21,535</b>	<b>20,992</b>	<b>97.48%</b>	<b>543</b>	<b>2.52%</b>	<b>-</b>	<b>-</b>

b. **Differently-abled Employees and Workers:**

S.No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	%(H/A)
<b>Differently abled employees</b>								
1.	Permanent (D)	05	02	40%	03	60%	-	-
2.	Other than Permanent (E)	-	-	-	-	-	-	-
<b>3.</b>	<b>Total differently-abled employees (D + E)</b>	<b>05</b>	<b>02</b>	<b>40%</b>	<b>03</b>	<b>60%</b>	<b>-</b>	<b>-</b>

S.No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	%(H/A)
<b>Differently abled workers</b>								
4.	Permanent (F)	-	-	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-	-	-
<b>6.</b>	<b>Total differently abled workers (F + G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

21. Participation/Inclusion/Representation of women:

Category	Total	No. and percentage of females	
	(A)	No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	3	0	0%

Note: Key Managerial Personnel includes Managing Director, which form part of Board of Directors.

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

	FY 2023-2024 (Turnover rate in current FY)			FY 2022-2023 (Turnover rate in the previous FY)			FY 2021-2022 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	39%	41%	40%	36%	42%	38%	39%	49%	41%
Permanent Workers	-	-	-	-	-	-	-	-	-

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S.No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Sobha Developers (Pune) Limited	Subsidiary	100%	No
2.	Sobha Highrise Ventures Private Limited	Subsidiary	100%	Yes
3.	Sobha Assets Private Limited	Subsidiary	100%	No
4.	Sobha Tambaram Developers Limited	Subsidiary	100%	No
5.	Sobha Nandambakkam Developers Limited	Subsidiary	100%	No
6.	Sobha Construction Products Private Limited	Subsidiary	100%	No
7.	C.V.S. Tech Park Private Limited****	Subsidiary	100%	No
8.	Sobha City	Partnership Firm wherein Sobha has 100% economic interest	100%	No
9.	Sobha Contracting private Limited*	Stepdown Subsidiary	100%	No
10.	Kilai Builders Private Limited**	Stepdown Subsidiary	100%	No
11.	Sobha Interiors Private Limited**	Stepdown Subsidiary	100%	No
12.	Kuthavakkam Builders Private Limited**	Stepdown Subsidiary	100%	No
13.	Kuthavakkam Realtors Private Limited**	Stepdown Subsidiary	100%	No
14.	Valasai Vettikadu Realtors Private Limited***	Stepdown Subsidiary	100%	No

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)
15.	Vayaloor Properties Private Limited***	Stepdown Subsidiary	100%	No
16.	Vayaloor Realtors Private Limited***	Stepdown Subsidiary	100%	No
17.	Vayaloor Real Estate Private Limited***	Stepdown Subsidiary	100%	No
18.	Vayaloor Developers Private Limited***	Stepdown Subsidiary	100%	No
19.	Vayaloor Builders Private Limited***	Stepdown Subsidiary	100%	No
20.	Kondhwa Projects LLP	Joint Venture	50%	No

\* Sobha Contracting Private Limited is a wholly owned subsidiary of Sobha Highrise Ventures Private Limited. Hence a stepdown subsidiary of Sobha Limited.

\*\* Kilai Builders Private Limited, Sobha Interiors Private Limited, Kuthavakkam Builders Private Limited and Kuthavakkam Realtors Private Limited are wholly owned subsidiary of Sobha Developers (Pune) Limited. Hence, a stepdown subsidiary of Sobha Limited.

\*\*\* Sobha City Firm Holding 100% equity shares of the Valasai Vettikadu Realtors Private Limited, Vayaloor Properties Private Limited, Vayaloor Realtors Private Limited, Vayaloor Real Estate Private Limited, Vayaloor Developers Private Limited, and Vayaloor Builders Private Limited.

\*\*\*\* C.V.S.Tech Park Private Limited was the associate Company of SOBHA till February 14, 2024.

## VI. CSR DETAILS

23. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes  
(ii) Turnover (in Rs.): 32,226.45 Million  
(iii) Net worth (in Rs.): 23,579.27 Million

## VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024 (Current Financial Year)			FY 2023 (Previous Financial Year)		
		Number of Complaints filed during the year	Complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Complaints pending resolution at close of the year	Remarks
Communities	-	NIL	NIL	NIL	NIL	NIL	NIL
Investors (other than shareholders)	Yes <a href="https://www.sobha.com/investor-relations/#survey">https://www.sobha.com/investor-relations/#survey</a>	NIL	NIL	NIL	NIL	NIL	NIL
Shareholders	Yes <a href="https://www.sobha.com/investor-relations/#survey">https://www.sobha.com/investor-relations/#survey</a>	NIL	NIL	NIL	21	NIL	NIL
Employees and workers	Yes <a href="https://www.sobha.com/investor-relations/#survey">https://www.sobha.com/investor-relations/#survey</a>	NIL	NIL	NIL	NIL	NIL	NIL

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024 (Current Financial Year)			FY 2023 (Previous Financial Year)		
		Number of Complaints filed during the year	Complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Complaints pending resolution at close of the year	Remarks
Customers	Yes. <a href="https://www.sobha.com/investor-relations/#survey">https://www.sobha.com/investor-relations/#survey</a>	6,410	104	NIL	5,340	34	NIL
Value Chain Partners	-	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	-	NIL	NIL	NIL	NIL	NIL	NIL

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

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

We live in an uncertain and constantly changing world. A formal process to identify material sustainability issues helps us report on those that matter most to our business and stakeholders. A sustainability issue is material to us if it meets two conditions. First, if it is considered a principal risk or an element of a principal risk, which could impact our business or performance. And secondly, if it is deemed to be important to our key stakeholders, including our people, consumers, customers (retailers), suppliers and business partners, planet and society (citizens, NGOs, governments) and our employees. We use our sustainability materiality assessment to identify priority sustainability issues across our value chain so that we can report on the issues of most interest to our stakeholders. The following table captures the key material issues identified by us:

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	i. Business ethics  ii. Corporate governance, transparency and disclosures	Opportunity	<ul style="list-style-type: none"> <li>Gain trust of different stakeholders</li> <li>Address reputational risk</li> <li>Improve brand image</li> <li>Attract talent and investment</li> </ul>	The Company has adopted various codes of conduct to conduct the affairs of the Company in a fair and transparent manner. The code of conduct and ethics policy inculcate good principles, values, and discipline in employees, vendors, customers, and other stakeholders while performance of their duties.	Positive
2	Conflict of interest involving members, employees and business partners	Risk	<ul style="list-style-type: none"> <li>Increase business transparency.</li> <li>Regulatory compliances</li> <li>Improve stakeholder's confidence</li> </ul>	The code of conduct of the Company contains the details regarding how to effectively manage conflicts.	Negative
3	Occupational health & safety	Risk	<ul style="list-style-type: none"> <li>Health &amp; safety impact company's practice as a responsible organisation.</li> <li>Effective health &amp; safety performance assist in attracting and retaining quality talent</li> </ul>	<ul style="list-style-type: none"> <li>The Company has an effective health and safety practices deployed in accordance with the policies and SOPs on health and safety measures.</li> <li>The Company's Occupational Health &amp; Safety Management Systems are in conformity with the OHSAS 9001:2015 Standards.</li> </ul>	Negative

S.No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Relationship management with different stakeholders  i. Grievance redressal mechanism  ii. Stakeholders Engagement  iii. Conflict management	Opportunity	<ul style="list-style-type: none"> <li>Essential for the success of businesses' operations-</li> <li>Increased productivity and morale.</li> <li>Boost companies' social performance as an attractive employer.</li> <li>Better working relations with other stakeholders</li> <li>Brand image/reputation</li> <li>Long term value creation</li> </ul>	<ul style="list-style-type: none"> <li>The Company has designated email ID's where the grievances can be sent by the stakeholders and the same is being replied in reasonable timeframe.</li> <li>The Company has adopted Code of Conduct and Ethics Policy to address the conflict of interest that may arise in the business of the Company. If an employee believes they may have a conflict of interest, then they should disclose such conflict of interest and seek directions from their supervisor, a member of senior management or the Company Secretary.</li> <li>The Company engage with different stakeholders directly, through business meets, through AGM, quarterly communications through Stock Exchange, through websites and internal magazine</li> </ul>	Positive
5	GHG emissions	Risk	<ul style="list-style-type: none"> <li>Reducing the GHG emissions is a vital component of a larger sustainability plan to mitigate the impact of climate change.</li> <li>Mitigate the regulatory risk.</li> <li>Cost savings through resource efficiency.</li> </ul>	We are measuring emissions on an annual basis and tracking the same to identify opportunities for reduction. Necessary environmental compliance report is filed on quarterly basis with Pollution Control Board. We are also increasing the contribution on renewables at our own premises substituting with cleaner fuels to reduce our Scope 1 and Scope II emissions.	Negative
6	Circular economy	Opportunity	<ul style="list-style-type: none"> <li>Waste management at sites, plant and other locations are indispensable for maintaining salubrious environment</li> <li>Meet the regulatory requirements</li> <li>Ensures sustainable development</li> <li>Reduce negative impact on environment</li> </ul>	<ul style="list-style-type: none"> <li>All waste oil generated in the process being disposed of agencies duly authorized for recycling.</li> <li>Rainwater harvesting is done in two ways: through collection tanks for roof-based runoffs and through recharge tanks with recharge bores/percolation pits for land-based runoffs.</li> <li>SOBHA uses specially designed Sewage Treatment Plants (STPs) to treat the waste water generated in its buildings. The treated water is used for secondary activities like flushing toilets, watering the landscape areas, cleaning the common areas, and at construction sites for dust suppression. The STPs help reduce a project's consumption of fresh water in its various activities.</li> </ul>	Positive

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	Afforestation	Opportunity	<ul style="list-style-type: none"> <li>Environmental protection</li> <li>Meet regulatory requirements and requirement of Environmental Clearance</li> <li>Counter balance greenhouse emissions</li> <li>Protect flora and fauna of the region</li> </ul>	<ul style="list-style-type: none"> <li>Avenue plantation along haul road,</li> <li>The generated topsoil is used for plantation/afforestation</li> </ul>	Positive
8	Community relationships	Opportunity	<ul style="list-style-type: none"> <li>Build strong relationship with the communities in and around the vicinity where the company operates.</li> <li>Promote economic growth and improve standard of living in the areas through CSR interventions.</li> </ul>	<ul style="list-style-type: none"> <li>Continuous consultations are carried out with local communities that could impact/affect community lives. The Company engages in robust focus group discussions with community leaders and local community stakeholders to address different areas of concern and sharing of information.</li> </ul>	Positive
9	Supply Chain	Risk	<ul style="list-style-type: none"> <li>Disruption - Work stoppage due to non-compliant operations or misconduct</li> <li>Regulatory - Legal action for non-compliance with mandatory statutory requirement</li> <li>Delay in project execution</li> </ul>	<ul style="list-style-type: none"> <li>Code of Conduct for suppliers and contractors</li> <li>Training workshops</li> <li>Raising awareness on ESG &amp; related implications</li> </ul>	Negative

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business ('NVGs') released by the Ministry of Corporate Affairs has adopted the following nine areas of Business Responsibility:

<b>Principle 1:</b>	Businesses should conduct and govern themselves with integrity and in a manner that is Ethics, Transparency and Accountability.
<b>Principle 2:</b>	Businesses should provide goods and services in a manner that is sustainable and safe and contribute to sustainability throughout their life cycle.
<b>Principle 3:</b>	Businesses should respect and promote the wellbeing of all employees, including those in their value chains.
<b>Principle 4:</b>	Businesses should respect the interests of and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.
<b>Principle 5:</b>	Businesses should respect and promote human rights.
<b>Principle 6:</b>	Businesses should respect, protect, and make efforts to restore the environment.
<b>Principle 7:</b>	Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible and transparent manner.
<b>Principle 8:</b>	Businesses should support inclusive growth and equitable development.
<b>Principle 9:</b>	Businesses should engage with and provide value to their customers and consumers in a responsible manner.



S.No	Disclosure Questions	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
<b>Policy and management processes</b>										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes, Certain policies are approved by the Board of Directors and certain policies are internal and issued by Managing Director. Implementation of policy decision is carried out by the management.								
	c. Web Link of the Policies, if available	<a href="https://www.sobha.com/investor-relations-downloads.php">https://www.sobha.com/investor-relations-downloads.php</a> Certain policies are internal to the Company and not placed in the website.								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, External stakeholders are communicated to the extent applicable to the stakeholders. The policies are also uploaded on the website of the Company for easy access.								
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 45001:2018 ISO 14001 :2015								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are in the process of re-evaluating our existing sustainability standards and setting the goals and targets in line with the NGRBC/ GRI framework								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are in the process of re-evaluating our existing sustainability standards and setting the goals and targets in line with the NGRBC/ GRI framework								
<b>Governance, leadership and oversight</b>										
7.	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>):</p> <p>At SOBHA we have various mechanisms and systems in place to ensure our focus on ESG remains strong. Our 'Towards better living' principle focuses on making our planet more sustainable, committing to compassionate social development and conducting business with the highest ethical standards.</p> <p>Protecting our environment has been a focus since inception. Our product quality is of the highest standards in the industry, made possible by stringent processes and sustainability practices deeply embedded. Across our operations and projects, we use an integrated solid waste management system that operates on the 4R principles – Reduce, Reuse, Recycle and Recover that has helped minimising environmental impact.</p> <p>The real estate business is a long gestation business with an even longer value chain characterised by many regulations and stipulations within which real estate companies have to work with. The sector is more regulated and monitored since the establishment of RERA (Real Estate Regulatory Authority). Customers have welcomed this change. This has also had a positive impact on the sector with developers and builders more accountable and adhering to various norms. SOBHA's strength lies in the transparency and integrity of its organization and the way it conducts business – a critical factor that continues to attract customers to SOBHA, in addition to the quality and timely delivery of projects.</p> <p>Our focus and efforts will be in addressing opportunities and challenges alike. We will set up more robust systems to better measure, monitor and analyse operational data to make process improvements, minimise material usage and wastage, better water and waste management, increase adaption of renewable energy while reducing overall energy consumption.</p> <p>Across our projects we consciously will look at better material and adopt construction technologies to make building last longer, reduce the need for maintenance, and implement innovative designs that further enhance 'green cover'.</p>									

	<p>Availability of skilled labour and qualified technicians is a growing challenge, given other less challenging job opportunities that don't require too much physical labour. This is an area that needs to be addressed holistically with enhanced Government, education, and industry participation with a clear objective to enhance competencies and better use of modern technology and practices. With regulations getting more stringent, SOBHA will enhance its management practices to ensure an inclusive approach to better addressing governance.</p> <p>As we continue to grow, SOBHA will evolve, deepening its focus on enhancing a wellbeing of employee, a more sustainable planet, healthier and prosperous communities and an organization thriving with employees who wish to make long and fulfilling careers at SOBHA.</p>																																																																																														
8.	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p> <p>Board of Directors supported by the Managing Director who briefs the Board on subject matter periodically.</p>																																																																																														
9.	<p>Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p> <p>No. However, the respective areas of the ESG matters are monitored by the person identified i.e. Departmental Heads of the respective departments.</p>																																																																																														
<b>10</b>	<b>Details of Review of NGRBCs by the Company:</b>																																																																																														
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12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be -- voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

#### Essential Indicators:

- 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 person in respective category covered by the awareness programmes
Board of Directors	5	Directors of the Company at the time of their appointment are familiarized on the Company's Core Values, Code of Conduct including the purpose and the business it operates and social responsibilities. At each meeting of the Board/ Audit Committee, members also deliberate on key regulatory matters that helps to reflect and focus on key strategies. As a part of Board, Audit and CSR agenda, members also discuss various sustainable and Governance initiatives of the Company, including regulatory and economic trends. Key Regulatory changes, amendments etc. are circulated regularly.  Business, strategy, risk assessment, mitigation etc., are also covered on periodical basis.	100%
Key Managerial Personnel	5	Topics pertaining to Key Regulatory issues, recent regulatory updates, amendments etc. are circulated regularly. The Code of Conduct is also familiarized, which helps the KMP's to drive the Company's values and purpose in all key business activities.	100 %
Employees other than BOD and KMPs	18	IMS Awareness Training, Training on Best Environmental Practices at Site, POSH-Creating impact training and development, Scaffolding Training, Orientation Training-Sobha Academy Thrissur, Tower Crane Training P&M, Plant & Machinery, Promoting Safety through leadership, MX Road Course, IPPL Quiz, MEP Training.	100%
Workers	NIL	NIL	NIL

- 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: NIL

(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					
Category	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institution	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

Non-Monetary					
Category	NGRBC Principle	Name of regulatory/enforcement agencies/judicial institution	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

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

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

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

The Company does not encourage corruption and /or unethical practices. The Company has a Code of Conduct that provides guidance on ethics, bribery and corruption related matters. The code is applicable to all internal and external stakeholders. The code may be accessed on the Company's website at: <https://www.sobha.com/wp-content/uploads/2024/04/Sobha-Code-of-Conduct.pdf>

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

Category	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-		-	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-		-	

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

Not applicable, as we do not have any instances of corruption/conflicts of interest against Directors and KMPs.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	82.56	82.11

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	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1.40%	1.36%
	b. Number of trading houses where purchases are made from	39	33
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.71%	91.21%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.37%	0.35%
	b. Number of dealers / distributors to whom sales are made	9	10
	c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	100%	100%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.50%	1.94%
	b. Sales (Sales to related parties / Total Sales)	3.19%	2.89%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	51%	56%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

### Leadership Indicators

- Awareness programmes conducted for value chain partners on any of the Principles during the financial year: In the Company's Supplier code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects which are applicable to all suppliers.:

Total number of awareness programmes held	Topic/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes

In the Company's Supplier code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects which are applicable to all suppliers.

- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. The Directors while joining the Boards of other companies and during the acquisition or disposal of the shares/ interest held in other companies and annually disclose to the Board of directors about their interest to avoid the conflict. They do not participate in the discussion or voting on the matter which they have interest. Any conflict of interest arising with the Board Members needs to be reported to the Chairman of the Audit Committee/Chairman of the Board. The directors are also bound by the Code of Conduct for directors, which sets clear guidelines for avoiding and disclosing actual or potential conflicts of interest with the Company. The code may be accessed on the Company's website at: <https://www.sobha.com/wp-content/uploads/2024/04/Sobha-Code-of-Conduct.pdf>

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

#### Essential Indicators

- 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.

	Current Financial Year (in ₹)	Previous Financial Year (in ₹)	Details of improvements in environment and social impact
R&D	-	-	<ul style="list-style-type: none"> <li>Wastage Reduction at all stages of the Process</li> <li>Development of Environment friendly products</li> <li>Recycling of Foam and Re Bonded Foam Scrap-contributing to the Circular Economy</li> <li>Reduction in Usage of Polythene for Packing</li> <li>Usage of ecofriendly packaging</li> <li>Reduction in usage of A4 stationery</li> </ul>
Capex	0.03%	0.01%	<ul style="list-style-type: none"> <li>Air curtain is provided to avoid escaping of foul smell from STP &amp; OWC. Also, it avoids the insects or pests from entering the plant.</li> <li>Accoustic Hood for Blowers are provided to reduce the noise level generated within the STP.</li> <li>Diffusers - EDI Make membranes has more oxygen transfer efficiency. Hence the power consumption is less.</li> <li>Ultrafiltration is provided for removal of organic molecules &amp; viruses as well as a range of salts.</li> <li>It removes 90% of pathogens and does not require chemicals except for cleaning membranes.</li> </ul>

Note: Most of the expenditure incurred in R & D and Capital budget are the project costs and are ongoing. Hence, not separable and not provided separately.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) No
- b. If yes, what percentage of inputs were sourced sustainably? NA
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Biodegradable waste in occupied projects are treated in organic waste converter and the compost is used as manure in the landscaped areas of the projects. All other wastes are handed over to authorized vendors.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable

### Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes, provide the web-link.

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
	-	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
	-	-

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:

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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
-	-

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

**Essential Indicators**

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

Category	% of workers 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)
<b>Permanent workers</b>											
Male	3248	3,248	100%	3,248	100%	-	-	3,248	100%	-	-
Female	543	543	100%	543	100%	543	100%	-	-	383	70.53%
<b>Total</b>	<b>3,791</b>	<b>3,791</b>	<b>100%</b>	<b>3,791</b>	<b>100%</b>	<b>543</b>	<b>100%</b>	<b>3,248</b>	<b>85.68%</b>	<b>383</b>	<b>10.10%</b>

Other than Permanent workers											
Male	23	23	100%	23	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>23</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>	-	-	-	-	-	-

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

Category	% of workers 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)
<b>Permanent workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent workers</b>											
Male	20,992	414	1.97	20,992	100%	-	-	-	-	-	-
Female	543	37	6.81	543	100%	-	-	-	-	-	-
<b>Total</b>	<b>21,535</b>	<b>451</b>	<b>2.09</b>	<b>21,535</b>	<b>100%</b>	-	-	-	-	-	-

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

	FY 2023-24 Current Financial Year	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.31%	0.24%

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of employees covered as a % of total employees	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	100	Yes	100	100	Yes
Gratuity	100	100	No	100	100	No
ESI (*)	100	100	Yes	100	100	Yes
Others – please specify	-	-	-	-	-	-

(\*) Provided for Employees covered under ESI Act 1948



3. Accessibility of workplaces

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

Yes, the 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.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, a section of HR manual defines the equal opportunity policy of the company, i.e. SOBHA considers its staff its most important assets and devotes considerable resources towards ensuring their well-being and the establishment of a productive environment. SOBHA is an 'equal opportunity employer' that is committed to hiring staff regardless of gender, race, creed, marital status, or national origin. SOBHA actively strives to attract, retain, and develop staff of the highest quality. The Company will strive to provide a fair and equitable treatment to its staff, encourage opportunities for personal growth, discourage all forms of discrimination, provide a safe and well-equipped environment and, most importantly, provide opportunity for staff participation in matters that affect the staff and their work.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Aailed	
Female	100%	100%		
<b>Total</b>	<b>100%</b>	<b>100%</b>		

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	Yes, the grievance can be raised with their respective Supervisors, Manager, Project Heads/ Business Head/ Plant Head and will be resolved with the necessary action based on the circumstances.
Permanent Employees	Yes, Employees can raise their grievances with their superiors or HR Managers. They can raise their feedback or complaints on the HR helpline facility available on Sobha intranet. Our whistle blower policy enables employees to communicate their concerns about unethical practices by writing an e-mail available on our intranet.
Other than Permanent Employees	Yes, the mentioned policy is applicable for this category also.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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)
<b>Total Permanent Employees</b>	-	-	-	-	--	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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)
<b>Total Permanent Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	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)
<b>Employees</b>										
Male	3,271	1,221	37.32%	2,900	88.66%	3,006	1,561	51.93%	3,490	116.10%
Female	543	21	3.87%	162	29.83%	418	40	9.57%	258	61.72%
<b>Total</b>	<b>3,814</b>	<b>1,242</b>	<b>32.50%</b>	<b>3,062</b>	<b>80%</b>	<b>3,424</b>	<b>1,601</b>	<b>46.76%</b>	<b>3,748</b>	<b>109.46%</b>
<b>Workers</b>										
Male	19,233	18,121	94.28%	7,054	36.68%	12,267	13,400	109.23%	8,016	65.35%
Female	148	126	85.14%	126	85.14%	260	240	92.30%	128	49.23%
<b>Total</b>	<b>19,381</b>	<b>18,247</b>	<b>94.15%</b>	<b>7,180</b>	<b>37.05%</b>	<b>12,527</b>	<b>13,640</b>	<b>108.88%</b>	<b>8,144</b>	<b>65.01%</b>

**Note:**

- For Health and safety: Worker category includes Technician supervisors, Foreman, Technicians, contractor workers and subcontractor workers.
- For skill upgradation: worker category includes - Technicians, Technician supervisors, foreman.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	In Progress			3,006	2,494	82.97%
Female				418	358	85.65%
<b>Total</b>				<b>3,424</b>	<b>2,852</b>	<b>83.29%</b>
<b>Workers</b>						
Male	NA					
Female						
<b>Total</b>						

10. Health and safety management system:

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

We have established a robust health and safety management system for all employees and workers. Our occupational

health and safety system is governed by our Occupational Health and Safety (OHS) Framework Standards (ISO 45001). We are committed to providing a safe and healthy work environment for those working on, visiting, or living near our operations.

During the FY 2023-24, Our Company was awarded Haryana State Health & Safety Awards from Labour Department Haryana, National Safety Council – Kerala Chapter and National Safety Council of India Safety Awards from National Safety Council of India.

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

Through both proactive and reactive monitoring, SOBHA evaluates performance. As part of active monitoring, we regularly review data from each department relevant to health and safety and check buildings and plants every two weeks to fill in any gaps. Environmental monitoring records, such as those for water testing, DG stack height and noise testing and air monitoring test records, are kept on file and updated on a regular basis.

Additionally, the safety manager will carry out a bi-weekly audit to identify any flaws in the methodology system. We assess injuries, illness, accidents, and near-misses through reactive monitoring to spot standards that need improvement. Examination of accidents and determination of their causes detailed information from the accident reports.

We use the safety manager’s monthly reports and the department head’s audits, plans for corrective action, and improvement targets to gather independent data on the effectiveness, reliability and efficiency of the entire health and safety management system. Effectiveness is increased by gathering data through face-to –face interviews, document analysis, and visual observations.

SOBHA takes a systematic and co-ordinated approach to managing workplace risks. We use risk assessment to identify and eliminate risks and we prefer hierarchy to prioritize measures to combat risks. We also use engineering controls and collective measures to minimize risks. Finally, we use PPE as a last resort only when necessary.

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

Yes, an on-site suggestion box installed at project site so individuals can report anonymously submit ideas, any unsafe condition / unsafe act to rectify for enhancing safety in and around project for improvement throughout time.

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

Yes, the employees of SOBHA have access to non-occupational medical health care services. In particular, both male and female employees showed up for the medical examination.

To boost employee morale, we are mandatorily giving general medical care, such as routine check-ups, vaccinations, and treatment for common illnesses and injuries, pre-joining medical screening and tri-monthly medical examinations to all segments of the workforce. They can access a medical care service known as a Medical Care Centre and an MBBS doctor at any time for medical crises, both occupational and non-occupational.

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

Safety Incident/Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	4	4
	Workers	2	4
Total recordable work-related injuries	Employees	4	4
	Workers	2	4

Safety Incident/Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

For a safe and healthy workplace, SOBHA conducts risk assessments to assess the risks to employee's health and safety in the workplace and take steps to mitigate these risks. This includes identifying potential hazards and taking steps to eliminate or control them.

SOBHA establishes procedures for safe work practices through an operational control procedure and often conducts training to aware employees. This can include procedures for handling hazardous materials, operating machines, and responding to emergencies.

We frequently provide regular safety training sessions pertaining to eight major risk hazards, hazard identification and risk assessment, the occupational control process, legal obligations, the usage of personal protective equipment and the application of safety norms and protocols. The business also does routine safety audits to spot potential risks and take corrective action. To ensure that their medical needs are met, SOBHA additionally gives its employees access to medical facilities and health insurance. These actions show how committed the business is to providing a secure and healthy work environment for all of its workers.

SOBHA nurtures and perpetuates a system of roles and responsibilities for health and safety inside the organization, from senior management to front-line employees. Additionally, it is controlled or overseen by setting key objectives and reviewing against them, planning, reviewing, and auditing to ensure legal compliance, setting performance standards and effective implementation of plans allocation of specific responsibilities, individual job descriptions with H&S responsibilities. SOBHA always monitors their staff's competence and helps them nurture themselves by identifying training needs.

SOBHA provided suitable information, instruction and training for their employees to enable them to make effective use of the PPE provided to protect them against workplace hazards to their health and safety.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

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	92%
Working Conditions	92%

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.

NA

**Leadership Indicators**

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

Yes, the company has covered all the Permanent and other than permanent employees under the scheme of Group Personal accident policy and other than permanent workers covered under the Employees Compensation policy.

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

Company adheres by all the statutory compliance as applicable under various Statutory Laws and same is applicable to the Value chain partners as well. The records are verified based on the periodic audit process within the internal audit team.

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	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NA
Working Conditions	NA

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.

NA

**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.  
The Company has mapped its internal and external stakeholders. The key stakeholders of the Company includes its Customers, Regulatory Authorities including Government, Employees, Vendors, Contractors, Bankers, Investors and Shareholders.
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Newsletter & Brochures, Meetings	As per product launches	<ul style="list-style-type: none"> <li>Product quality and safety</li> <li>Adequate information on products</li> <li>Amenities related to ventilation, natural lighting, space for work from-home, use of IoT and other technologies</li> <li>Timely delivery</li> <li>Maintenance of privacy/ Confidentiality</li> <li>Customer satisfaction and feedback</li> </ul>
Regulatory Authorities including Government		<p>Conferences organized by CII, FICCI, and other bodies.</p> <p>Policy advocacy initiatives with CREDAI.</p> <p>Press Releases, Quarterly Results, Annual Reports, Stock Exchange filings, issue specific meetings, representations.</p>	Quarterly (as required)	<p>Statutory compliance</p> <ul style="list-style-type: none"> <li>Transparency in disclosures</li> <li>Tax revenues</li> <li>Sound corporate governance mechanisms</li> </ul>
Vendors, Contractors		<p>Day to day interactions.</p> <p>Supplier assessment and audit.</p> <p>Regular meetings with key suppliers and subcontractors.</p> <p>Supplier satisfaction survey.</p>	Regular	<p>Procurement practices</p> <p>Environmental impact &amp; sustainability practices</p> <p>Business ethics</p> <p>Waste Management</p>
Media		<p>Press Releases, Quarterly Results, Annual Reports, AGM (shareholders interaction).</p> <p>Access information and media interactions.</p>	As and when required	Performance reporting, good practices, show cases, awards and achievements, initiatives etc are discussed and reported
Investors and Shareholders		<p>Public notifications, newspaper advertisement, website of the Company Press Releases, Info desk – an online service, dedicated email ID for Investor Grievances, Quarterly Results, Annual Reports, AGM (Shareholders interaction), Quarterly investor presentation, Investors meets, stock exchange filings and corporate website.</p>	Quarterly and from time to time	Updating the latest developments, performance of the Company
Employees		<p>Group Email HR Module</p> <p>SOBHA Company magazine</p> <p>Innerva is circulated among employees through internal email communication system (group mail)</p>	Continuous	To create awareness
Community		<p>CSR initiatives at all Locations A detailed report is attached to the Annual Report</p>	Quarterly(A detailed report is attached to the Annual Report	A detailed report is attached to the Annual Report

### 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.  
NA
2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.  
NA
3. Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.  
NA

### PRINCIPLE 5: Businesses should respect and promote human rights.

#### Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:  
  
Company has a Code of Conduct which regulates practices relating to the non-employment of child labour, assuring safety measures etc. This Code is applicable to the Company, its subsidiaries as well as to the contractors engaged by the Company.

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	-	-	-	-	-	-
<b>Workers</b>						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	-	-	-	-	-	-

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to minimum wage		More than Minimum Wage		Total (D)	Equal to minimum wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	3,248	-	-	3,248	100	2,984	-	-	2,984	100
Female	543	-	-	543	100	422	-	-	422	100
<b>Other than Permanent</b>										
Male	23	-	-	23	100	16	-	-	16	100
Female	-	-	-	-	-	-	-	-	-	-

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to minimum wage		More than Minimum Wage		Total (D)	Equal to minimum wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Workers</b>										
<b>Permanent</b>										
Male	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>Other than Permanent</b>										
Male	20,992	16,103	76.71	4,889	23.28	22,345	18,989	84.98	3,356	15.02
Female	543	504	92.81	39	07.18	508	298	58.66	210	41.34

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

FY 2023-24	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BOD)	4	2,160,000	1	2,190,000
Key Managerial Personnel*	3	8,843,460	-	-
Employees other than BOD and KMP	3,246	513,270	542	465,084
Workers	-	-	-	-

\* Remuneration paid to Key Managerial Personnel includes remuneration paid to Chairman and Managing Director, which forms part of Board of Directors.

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

Paramater	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	₹356,298,576 /- P.A 12.66% of total wages	₹275,790,964/- P.A 11.41% of total wages

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

Yes, the primary focal point for addressing the human rights issues are respective Project Heads/Business Head/Plant Heads. If need be, the Company constitute committee(s) to address the impacts/issues related to the human rights.

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

The grievance can be raised with their respective Head of the Department/Project Heads/Business Head/Plant Heads and will be resolved with the necessary action based on the circumstances.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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	-	-	-	-	-	-



Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

Paramater	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

Though the Company does not have a dedicated mechanism, the victim can approach the HR department directly or to the HODs with their grievance. Appropriate inquiries will be conducted by the Company as per the applicable laws and appropriate actions, as may deem fit will be taken. Alternatively, the employees may report their grievance, complaints related to discrimination and harassment cases through the help desk available in company intranet portal.

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

No.

10. Assessments for the year: NIL

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	-
Forced Labour/Involuntary Labour	-
Sexual Harassment	-
Discrimination at workplace	-
Wages	-
Others – please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

NA

#### Leadership Indicators

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

NA

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

NA

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: NA

The Company expects its value chain partners to uphold the same values and business ethics as per company norms. However, no formal examinations of value chain partner have been conducted.

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

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

NA

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

##### Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	9,212 GJ	8,719.2 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>9,212 GJ</b>	<b>8,719.2 GJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	95,246 GJ	64,314 GJ
Total fuel consumption (E)	9,270 GJ	2,253.6 GJ
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>104,516 GJ</b>	<b>66,567.6</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>113,728 GJ</b>	<b>75,286.8 GJ</b>
<b>Energy intensity per rupee of Turnover</b> (Total energy consumed/ Revenue from operations)	3.678 kJ/₹	2.268 kJ/₹

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Energy intensity per rupee of Turnover adjusted for Purchasing Power Parity (PPP)</b> <i>(Total energy consumed / Revenue from operations adjusted for PPP)</i>	-	-
<b>Energy intensity in terms of physical output</b>	-	-
Energy intensity (optional) – the relevant metric may be selected	-	-

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

No.

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

No.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	159,697	137,909
(iii) Third party water	892,057	1,056,006
(iv) Seawater/desalinated water	-	-
(v) Others	Rainwater Harvesting	88,770
	122,312	
<b>Total volume of water withdrawal (in kilolitres)</b> <i>(i + ii + iii + iv + v)</i>	1,174,066	1,282,685
<b>Total volume of water consumption (in kilolitres)</b>	1,174,066	1,282,685
<b>Water intensity per rupee of turnover</b> <i>(Total Water consumption / Revenue from operations)</i>	0.038 litre/ ₹	0.038 litre/ ₹
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> <i>(Total Water consumption / Revenue from operations adjusted for PPP)</i>	-	-
<b>Water intensity in terms of physical output</b>	-	-
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

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

No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in Kilolitres)</b>		
(i) To Surface water	-	-
- No Treatment	-	-
- With Treatment – please specify level of treatment	-	-

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(ii) To Groundwater	-	-
- No Treatment	-	-
- With Treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No Treatment	-	-
- With Treatment – please specify level of treatment	-	-
(iv) Sent to third -parties	-	-
- No Treatment	-	-
- With Treatment – please specify level of treatment	-	-
(v) Others	-	-
- No Treatment	-	-
- With Treatment – please specify level of treatment	-	-
<b>Total water discharged (in Kilolitres)</b>	-	-

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

No

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

Treated wastewater from our projects and factories are recycled for flushing and reused for irrigation purposes in the landscaped areas of the projects. Excess treated water is also being used for construction purposes, Avenue plantations and also sold to third party vendors for further use.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	µg/m3	< 80	< 80
SOx	µg/m3	< 80	< 80
Particulate matter (PM)	µg/m3	< 100	< 100
Persistent organic pollutants (POP)	µg/m3	< .001	< .001
Volatile organic compounds (VOC)	µg/m3	< 5	< 5
Hazardous air pollutants (HAP)	µg/m3	< .006	< .006
Others – please specify			

All parameters are within the limits prescribed as per National Ambient Air Quality Standards (NAAQS)

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

No

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,055	1,108.6

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	21,695	16,257.15
<b>Total Scope 1 and Scope 2 emissions intensity per rupee of Turnover</b> (Total scope 1 and scope 2 CHG emissions / Revenue from operations)	-	0.70 gCO <sub>2</sub> /₹	0.52 gCO <sub>2</sub>
<b>Total Scope 1 and Scope 2 emissions intensity per rupee of Turnover adjusted for Purchasing Power Parity</b> (Total scope 1 and scope 2 CHG emissions / Revenue from operations adjusted for PPP)	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	-	-	-

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

No.

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

The company does not have a dedicated project related to reducing Green House Gas emissions. However, the Company has taken initiative at its Corporate Office and Manufacturing units to procure green energy from outside agencies.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)</b>	28.90 MT	43.14 MT
E-waste <b>(B)</b>	0.84MT	1.12 MT
Bio-medical waste <b>(C)</b>	0.44 MT	0.88 MT
Construction and demolition waste <b>(D)</b>	117.21 MT	307.11 MT
Battery waste <b>(E)</b>	0.03 MT	0.31 MT
Radioactive waste <b>(F)</b>	NA	NA
Other Hazardous waste. Please specify, if any. <b>(G)</b>	DG Spent Oil- 18,423 lit Used Oil filters- 972 nos. Cotton Waste- 1.43 MT	DG Spent Oil- 6559 lit Used Oil filters- 291 nos. Cotton Waste- 1.06 MT
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Biodegradable Waste- 1,860.05 MT Non-Biodegradable Waste- 616.30 MT	Biodegradable Waste- 733.4 MT Non-Biodegradable Waste- 326.9 MT
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>3,625.20 MT</b> <b>972 nos.</b> <b>18,423 lit</b>	<b>1,423.42 MT</b> <b>291 nos.</b> <b>6,559 lit</b>
<b>Waste intensity per rupee of Turnover adjusted for Purchasing Power Parity</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.11 g/₹	0.04 g/₹

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Waste intensity in terms of physical output</b>	-	-
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	1860.05 MT	733.4 MT
(iii) Other recovery operations	-	-
<b>Total</b>	<b>1860.05 MT</b>	733.4 MT
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations	DG Spent Oil- 18423 lit Used Oil filters- 972 nos. Other wastes- 1765.15 MT disposed through authorized vendors	696.02 MT 291nos. (DG used oil filters) 6559 lit (DG spent oil) Disposed through authorized vendors
<b>Total</b>		

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

No

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.

Biodegradable solid waste is treated in-site in organic waste converters and the compost generated is used as manure in landscaped areas of projects. Non-biodegradable waste is handed over to authorized vendors. Hazardous waste is handed over to authorized recyclers.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Bengaluru	Construction projects	Yes
2	Kochi	Construction projects	Yes
3	Kozhikode	Construction Projects	Yes

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Revision & Expansion of Residential Colony Project at Village- Naurangpur, Sector-80, District- Gurugram, Haryana by M/s Karma Lakelands Pvt. Ltd (JD with M/s Sobha Limited)	SW/154370/2023 (Single Window Number)	29/12/2023 (Date of Application for EC)	Yes	Yes	<a href="https://shorturl.at/apDS7">https://shorturl.at/apDS7</a>
Proposed Residential Apartment with Town Center and Activity Areas By M/s. Urban Space Projects Private Limited & Others C/o. M/s. Sobha Limited	SW/178980/2024 (Single Window Number)	22/04/2024 (Date of Application for TOR)	Yes	Yes	<a href="https://shorturl.at/CHK13">https://shorturl.at/CHK13</a>

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

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA				

### Leadership Indicators

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

For each facility/plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water intensity per rupee of turnover</b> (Total Water consumed / Turnover)		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in Kilolitres)</b>		
(i) To Surface water		
- No Treatment		
- With Treatment – please specify level of treatment		
(ii) Into Groundwater		
- No Treatment		
- With Treatment – please specify level of treatment		
(iii) Into Seawater		
- No Treatment		
- With Treatment – please specify level of treatment		
(iv) Sent to third -parties		
- No Treatment		
- With Treatment – please specify level of treatment		
(v) Others		
- No Treatment		
- With Treatment – please specify level of treatment		
<b>Total water discharged (in Kilolitres)</b>		

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

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the CHG into Co2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
<b>Total Scope 3 emission per rupee of turnover</b>			
<b>Total Scope 1 and Scope 2 emissions intensity per rupee of Turnover</b> (Total scope 1 and scope 2 CHG emissions / Revenue from operations)			
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity			

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

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



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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

**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.  
Yes. the Company is a member of CREDAI Bengaluru, Gurgaon and Gujarat a forum of real estate developers.
- 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 Bengaluru	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.

Name of authority	Brief of the case	Corrective action taken
NA		

**Leadership Indicators**

1. Details of public policy positions advocated by the entity

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

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

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

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
Education	-	-	Yes	-	-
Sobha Health Care	-	-	Yes	-	-
Hermitage and Women Empowerment	-	-	Yes	-	-
Green Initiatives	-	-	Yes	-	-

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

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

3. Describe the mechanisms to receive and redress grievances of the community.  
All the grievances of the community can be sent to any of the Head plant location/HR/Admin teams who will handle the same.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs / small producers		
Sourced directly from within the district and neighbouring districts		

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

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	-	-
Semi -urban	-	-
Urban	1.96 %	2.69%
Metropolitan	98.94 %	97.31%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

### Leadership Indicators

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

Details of negative social impact identified	Corrective action taken

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)
Nil			

Note: Company execute its CSR activities through its CSR arm Sri Kuramba Educational and Charitable Trust, a public Trust in 3 village panchayat limit of Kerala state.

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

Majority of the Company's procurement is of industrial origin and procured in bulk. The Company does not have a preferential procurement policy to purchase from suppliers comprising marginalized/vulnerable groups.

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

NA

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

NA

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

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
Detailed report is placed as a part of the Management Report			

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

**Essential Indicators**

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

Please refer the attachment for the SOP

- 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	NA
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	NA		Nil	NA	
Advertising	Nil	NA		Nil	NA	
Cyber-security	NA					
Delivery of essential services	NA					
Restrictive Trade Practices	Nil	NA		Nil	NA	
Unfair Trade Practices	Nil	NA		Nil	NA	
<b>Others</b>						
(i) Project related queries/complaints	6,410	104	-	5,340	34	
(ii) Consumer disputes	1	14	-	8	21	
RERA Related cases	42	57	-	22	41	

- Details of instances of product recalls on account of safety issues: NIL

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		

- Does the entity have a framework/policy on cyber security and risks related to data privacy? **(Yes/No)** If available, provide a web-link of the policy.

No.

- Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/ action taken by regulatory authorities on safety of products/services.

NIL

7. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches
  - b. Percentage of data breaches involving personally identifiable information of customers
  - c. Impact, if any, of the data breaches

NA

### Leadership Indicators

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

All the information about products and services of the entity is available in the public domain on the website. Also, for our business partners on the sales side, Company keeps them up-to-date with all our project information, latest schemes, communication, incentive plans and many others. Link to access the website: [www.sobha.com](http://www.sobha.com)
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
 

Process of handover of infrastructure assets to society/association involves the handover of all relevant documents (test reports, commissioning certificates, warranty certificates, work completion report, Operation and Maintenance manuals, Consent to Operate, as built drawings, etc.) pertaining to each of the assets and satisfactory demonstration of the infrastructure/asset in good condition.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
 

From the time the customers/residents occupy the property, the Company manages the complete maintenance of the project including all day-to-day grievances of the occupants. During the initial two years of DLP (Defect Liability Period), the company handholds the occupants till the time the resident welfare committee is constituted, which may then choose to handover the maintenance management to third party or choose to be with the Company as an external maintenance management party on completion of 2 years.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
 

Yes, the entity displays the information about the product and its various features within the product. The company is bound by RERA however the product brochures also inform the customer about the sustainability features and the related customer benefits. Provision of signages within the product also guides the customers to identify the features and its usage. Customer satisfaction is ensured by having continuous engagement right from the day of possession till society handover, timely response to their grievances and prompt service support. We do take feedback from our customers through customer surveys in which we request the customer to share feedback about their experience of the product, their journey throughout the possession of their flat, etc. These feedbacks provide an opportunity to us to understand the customer pain points and liking of the sustainability and other features and thereby improve on the offerings and processes.

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