

# Business Responsibility & Sustainability Reporting ('BRSR')

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

Sr. No.	Particulars	FY 2023-2024
1	Corporate Identity Number (CIN) of the Listed Entity	L45200PN1991PLC129428
2	Name of the Listed Entity	Kolte-Patil Developers Limited
3	Year of incorporation	25-11-1991
4	Registered office address	8 <sup>th</sup> Floor, City Bay, CTS NO. 14 (P), 17, Boat Club Road, Pune, Maharashtra, India, 411001
5	Corporate address	8 <sup>th</sup> Floor, City Bay, CTS NO. 14 (P), 17, Boat Club Road, Pune, Maharashtra, India, 411001
6	E-mail	investorrelation@koltepatil.com
7	Telephone	+91 20 67429200 / 67429201
8	Website	<a href="http://www.koltepatil.com/">http://www.koltepatil.com/</a>
9	Financial year for which reporting is being done	01 April 2023 to 31 March 2024
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11	Paid-up Capital	₹76,00,44,090
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Vinod Patil (Company Secretary and Compliance officer) Contact: +91-20-6742 9200 Email: investorrelation@koltepatil.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

### II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Infrastructure	Real estate development, Construction of Residential and Non-Residential Buildings	98.13%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Construction and Real estate development	4100	98.13%

**III. Operations**

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

Location	Number of plants	Number of offices	Total
National	0	14	14
International	0	0	0

**19. Markets served by the entity:**

<b>a. Number of locations</b>	
<b>Locations</b>	<b>Number</b>
National (No. of States)	2
International (No. of Countries)	0
<b>b. What is the contribution of exports as a percentage of the total turnover of the entity?</b>	0%
<b>c. A brief on types of customers</b>	

In our customer portfolio, we cater to retail clients, including high-net-worth individuals and middle-income groups, primarily for residential housing projects. Additionally, our commercial infrastructure, such as commercial complexes, attracts business houses and corporates.

**IV. Employees**

**20. Details as at the end of Financial Year:**

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

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	582	479	82.30%	103	17.70%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	582	479	82.30%	103	17.70%
<b>WORKERS</b>						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	1,437	1,389	96.66%	48	3.34%
6	Total workers (F + G)	1,437	1,389	96.66%	48	3.34%

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

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	3	2	66.67%	1	33.33%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	3	2	66.67%	1	33.33%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (E)	-	-	-	-	-
6	Total differently abled workers (F + G)	-	-	-	-	-

Note - Company does not have any staff in 'Differently abled workers' category

**21. Participation/Inclusion/Representation of women**

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	12	2	16.67%
Key Management Personnel	3	0	0%

**22. Turnover rate for permanent employees and workers**

Particular	FY 2023-24			FY 2022-23			FY 2021-22		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.25%	24.39%	20.16%	21%	39%	25%	26%	37%	28%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note - The Company does not have any staff in 'Permanent worker' category.

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Sylvan Acres Realty Private Limited	Subsidiary	100%	No
2.	Kolte-Patil Real Estate Private Limited	Subsidiary	100%	No
3.	Regensis Facility Management Company Private Limited	Subsidiary	100%	No
4.	Kolte-Patil Properties Private Limited (formerly Kolte-Patil Redevelopment Pvt. Ltd.)	Subsidiary	100%	No
5.	Kolte-Patil Global Private Limited, United Kingdom	Subsidiary	100%	No
6.	Kolte-Patil Lifespaces Private Limited	Subsidiary	100%	No
7.	Kolte-Patil Realtors Estate Private Limited	Subsidiary	100%	No
8.	KPE Private Limited	Subsidiary	100%	No
9.	Kolte-Patil Services Private Limited	Subsidiary	100%	No
10.	Kolte-Patil Foundation	Subsidiary	100%	No
11.	Kolte- Patil Integrated Townships Limited	Subsidiary	100%	No
12.	Snowflower Properties Private Limited	Associate	20%	No
13.	Kolte-Patil Planet Kiwale Project Private Limited	Associate	17%	No

**VI. CSR Details**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in ₹)	5,80,70,29,541/-
b. Net worth (in ₹)	7,48,28,03,230/-

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2023-24			FY 2022-23		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	Nil	0	0	Nil
Investors (other than shareholder)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	0	0	Nil	0	0	Nil
Employees and workers	Yes	0	0	Nil	250	0	Nil
Customers	Yes	8	23	Nil	10	24	Nil
Value Chain Partners	No	0	0	Nil	0	0	Nil

Please note that currently for Financial Year 2023-24, we do not have a grievance redressal mechanism in place for communities, and value chain partners. However, we are in the process of reviewing the scope of our existing policies to extend it to include a wider group of stakeholders.

\* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	Not Applicable
Investors (other than shareholders)	<a href="https://rb.gy/8x2au">https://rb.gy/8x2au</a>
Shareholders	<a href="https://rb.gy/8x2au">https://rb.gy/8x2au</a>
Employees and workers	<a href="https://rb.gy/ervyy">https://rb.gy/ervyy</a>
Customers	This is not available publicly
Value Chain Partners	Not Applicable

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

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

Sr. No.	Material 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.	Green building	O	Green buildings are more efficient than traditional buildings and may lower operating costs, increase revenues, and reduce exposure to the physical and transition risks presented by climate change. These factors may increase the valuation of green buildings, making them stronger credit assets and better collateral. With investors and consumers focus leaning towards green building, it can help improve market competitiveness.	N.A.	Positive
2.	Water Management	R	Water serves as an indispensable resource essential across construction stages. Moreover, it finds application in various administrative and business activities, exerting a direct influence on local water resource quality and quantity. Excessive withdrawal can deplete local water sources, harming ecosystems and aggravating water scarcity issues. Compliance with water usage regulations is essential to avoid fines and delays in project completion.	We have in place systems and processes to track, measure, manage and monitor water used for the Company's operations.	Negative
3.	Waste management	R	Our construction and business activities yield a substantial volume of waste, making effective waste management a critical concern. Waste management involves treatment, handling, storage, disposal and regulatory compliance of waste.	We have systems and processes to track, measure, manage and monitor waste generated due to operations and also disposed by us.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Carbon emissions and energy management	R	The construction industry is a significant contributor to carbon emissions and energy consumption, primarily through the operation of machinery, transportation of materials, and energy-intensive construction processes. Regulatory frameworks are increasingly focusing on carbon emissions and energy efficiency standards, with stricter regulations being implemented to mitigate climate change and reduce environmental footprint. Failure to comply with these regulations can result in legal liabilities, fines, and reputational damage, significantly impacting the company's bottom line and its ability to secure future projects. Prioritizing sustainability practices can open up new business opportunities, attract environmentally-conscious clients, and position the company as a responsible corporate citizen committed to mitigating its environmental impact.	We have taken steps to promote energy efficiency by installing solar panels, utilizing LED lights and other measures in our office.	Negative
5.	Biodiversity conservation and restoration	O	By embracing biodiversity as one of the important aspects of the business, the Company can secure long-term value. Biodiverse ecosystems contribute to property resilience, enhance natural beauty, and attract environmentally conscious buyers and tenants. Being associated with conservation efforts can positively impact public perception and stakeholder trust.	N.A.	Positive
6.	Human Capital Development	O	Human capital development offers various opportunities to the Company, including improved productivity and performance, increased innovation and creativity, higher job satisfaction and employee retention. These factors collectively contribute to the overall success of the Company.	N.A.	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Health and Safety	R	The health and safety of on-site staff is a significant risk for the construction sector and the Company. The workforce faces potential hazards such as construction site accidents, exposure to hazardous materials, fire hazards, etc.	We prioritize health and safety by effectively implementing our health and safety policy and management system, thereby managing and mitigating risks related to health and safety.	Negative.
8.	Human rights and Labor Management	R	Operations in the real estate sector may cause significant human rights risks, particularly concerning land acquisition and resettlement, as well as labor rights. Real estate development projects often entail acquiring land, potentially displacing local communities and affecting their access to land, resources, and livelihoods. Additionally, real estate activities rely on labor, including construction workers and property managers, who are at the risk of exploitation, substandard working conditions, discrimination or insufficient compensation.	We proactively manage human rights and labor management risks by implementing robust policies, comprehensive management systems, and regular monitoring to ensure compliance and protect the rights and well-being of our workforce.	Negative.
9.	Brand Management	O	An effective branding strategy and brand positioning are essential for cultivating customer commitment and preference. By strategically defining brand identity and differentiating offerings from competitors, the Company can build strong connections with its existing and potential customers. This fosters loyalty and ensures that the company's brand stands out in the marketplace, driving long-term success and growth for the business.	N.A.	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Privacy and data security	O	Due to growing reliance of real estate sector on technology and data driven solution and involvement of significant amount of personal and financial data in the transactions, addressing privacy and data security proactively, can mitigate cyber threats, ensure compliance with regulations, build trust, and provide a competitive edge in the industry.	N.A.	Positive.
11.	Business Ethics, Accountability and Transparency	R	Failure to adhere to ethical standards can result in legal liabilities, reputational damage, loss of consumer trust and financial losses for a company.	Through the integration of comprehensive policies and management systems, the company promotes business ethics, accountability, and transparency. This fosters a culture of integrity, ensures responsible practices, and enhances trust among stakeholders.	Negative.
12.	Technology and Innovation	O	Technology and innovation present significant opportunities for the real estate sector, enabling companies to improve operational efficiency, enhance customer experience and create new business models.	N.A.	Positive.



## 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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	No*	No*	No*	No*	No*	No	Yes	No*
c	Web Link of the Policies, if available	<a href="https://rb.gy/7xsof">https://rb.gy/7xsof</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		ISO 9001:2015							ISO 9001:2015
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	For Financial Year 2023-24, we have not set any specific commitments or targets to be achieved with defined timelines. We are committed to define a structured ESG strategy and are in the process of identifying metrics and setting internal targets.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

\*Approved by the Managing Director

\*\* We have an internal SOP for evaluating vendors, which is communicated to them during the selection process.

### Governance, leadership and oversight

7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements  Our ESG strategy is executed by our Executive Leadership Team. This team, led by the Chief Executive Officer, consists of executives representing various functional areas, including finance, sales, operations, procurement, marketing, research and development, human resources, legal/ethics and compliance, communications and corporate affairs.  Accountable to the Board of Directors and in collaboration with the executive leadership team, the ESG team is responsible for planning, developing, implementing and continually enhancing our ESG strategy, objectives and projects. The ESG team maintains regular engagement with essential stakeholders, including consumers, customers, shareholders, employees, nongovernmental organizations (NGOs) and community leaders.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Mr. Rajesh Patil, Chairman and Managing Director

9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If Yes, please provide details The Risk Management Committee of the Board is responsible for decision making on sustainability related issues. The committee comprises of the following members : 1. Mr. Rajesh Patil 2. Mr. Umesh Joshi 3. Mr. Achyut Watwe 4. Mr. Girish Vanvari 5. Mr. Yashvardhan Patil 6. Mr. Nirmal Kolte	Yes
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<b>10 Details of Review of NGRBCs by the Company</b>										
	Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								
	Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other- please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Annually								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. : DNV	No	Yes	No	No	No	No	No	No	Yes
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No) The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) The entity 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)							Yes		

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

#### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	<ul style="list-style-type: none"> <li>Team Bonding activities</li> <li>POSH Awareness and Training sessions</li> </ul>	50%
Key Managerial Personnel	2	<ul style="list-style-type: none"> <li>Team Bonding activities</li> <li>POSH Awareness and Training sessions</li> </ul>	100%
Employees other than BOD and KMPs	262	<ul style="list-style-type: none"> <li>Skill upgradation</li> <li>Health and safety</li> <li>Team Bonding activities</li> <li>Personal Finance</li> <li>IKIGAI</li> <li>Professional Ethics and Etiquettes</li> <li>POSH Awareness and Training sessions</li> </ul>	100%
Workers	682	<ul style="list-style-type: none"> <li>Skill upgradation</li> <li>Health and safety</li> <li>Environmental Pollution and control measures</li> <li>Fire Training</li> </ul>	100%

#### 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Principle 1	BSE Limited	31,000	For non-compliance with Regulation 52(7) of the SEBI LODR Regulations	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
Non Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil		Nil
Punishment	Nil	Nil	Nil		Nil

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	N.A.

There were no cases where appeal/revision was preferred in the reporting period.

**4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)** Yes

If Yes, provide details in brief

Our organization has established an Anti-Bribery and Corruption Policy that addresses various aspects, including gifting, hospitality, and kickbacks. This policy not only outlines the responsibilities of our associates but also emphasizes their full understanding and implementation of its provisions. In the event of any instance of bribery, the policy lays down a clear procedure for immediate action. Additionally, the policy includes practical examples and illustrations to make the users understand the policy better.

This policy applies to all employees (full-time, part-time and those on contractual assignments) of the Company including entities over which the Company has management control. This policy is also applicable to relevant Third Parties and their employees deployed for the Company's activities, whether working from any of the Company's offices or any other location.

**If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place**

While this policy is not publicly accessible, it remains accessible to all our internal employees within the organization.

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

**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.**

N.A.

No such issue related to corruption and conflict of interest has taken place in FY 2023-24.

**8. Number of days of accounts payables in the following format:**

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	92	92

## 9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales**	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	5.23%	4.96%
	b. Sales (Sales to related parties / Total Sales)	5.09%	10.44%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	13.97%	18.61%
	d. Investments	82.92%	99.08%

Note-

\* The company is engaged in the real estate business, involving the cost / purchase of services related to construction and ancillary activities, which are not sourced from any trading house and are generally procured locally.

\*\* The nature of the company's business activities is such that it does not involve any sales to dealers / distributors.

### Leadership Indicators

<b>2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)</b>	<b>Yes</b>
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If Yes, provide details of the same.

The organization has established organizational and administrative protocols to address and mitigate potential conflicts of interest. These measures include safeguards and systems to prevent, detect, and manage conflicts effectively. As part of this process, the Board of Directors and Key Managerial Personnel disclose their affiliations with other entities on an annual basis. By maintaining a centralized repository, the company tracks and monitors instances of conflict of interest. Furthermore, the Audit Committee provides pre-approval for all related party transactions, ensuring transparency and adherence to best practices.

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

**Essential Indicator**

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

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	0	0	The Company has not invested in specific technologies aimed at improving the environmental and social impact as the Company is under the process of assessing its impacts and Intends to explore more options to invest in this domain in the coming year.
2	Capex	0	0	

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

The company has not established a procedure to ensure sustainable sourcing practices. However, the Company gives priority for the sustainable sourcing. The inputs span a diverse range, including reinforcement cement material, fixtures, plumbing fittings, and furnishing. Prior to onboarding any vendor, rigorous assessments are carried out to verify their ISO certification status. Additionally, in our commitment to maintaining high-quality standards, we procure input materials exclusively from reputed and well-recognized market players.

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

<b>(a)</b>	Plastics (including packaging)	<b>N.A.</b>
<b>(b)</b>	E-waste	
<b>(c)</b>	Hazardous waste	
<b>(d)</b>	other waste	

Considering the nature of operations, product recall/ reclaim is not applicable to the Company.

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

Note – EPR is not applicable to the company.

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	479	479	100%	479	100%	-	-	479	100%	-	0%
Female	103	103	100%	103	100%	103	100%	-	-	-	0%
<b>Total</b>	<b>582</b>	<b>582</b>	<b>100%</b>	<b>582</b>	<b>100%</b>	<b>103</b>	<b>100%</b>	<b>479</b>	<b>100%</b>	<b>-</b>	<b>0%</b>
<b>Other than permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note – Company does not have any employee in 'other than permanent category'.

**1. 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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than permanent workers</b>											
Male	1,389	-	0%	1,389	100%	-	0%	-	0%	-	0%
Female	48	-	0%	48	100%	-	0%	-	0%	-	0%
<b>Total</b>	<b>1,437</b>	<b>-</b>	<b>0%</b>	<b>1,437</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>

Note – Company does not have any staff in 'permanent worker category'.

**1. c. Spending on measures towards well-being of employees and workers FY 2023-24 FY 2022-23 (including permanent and other than permanent) in the following format**

Cost incurred on well- being measures as a % of total revenue of the company	0.41%	0.23%
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**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI*	0.0052%	0%	Yes	2%	0%	Yes

\*All the eligible employees and workers are covered.

**3. Accessibility of workplaces**

**Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?** **Yes**

**If not, whether any steps are being taken by the entity in this regard.**

In accordance with the company's commitment to equal opportunity, we acknowledge and support employees with special physical requirements. We proactively provide workplace accommodations that align with relevant laws. These accommodations are both reasonable and essential to facilitate the job performance.

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

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

The Company has an equal opportunity policy in place as per the Rights of Persons with Disabilities Act, 2016. This policy is not available publicly; however, it is available internally to all its employees.

**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%	0%	0%
Female	100%	100%	0%	0%
<b>Total</b>	100%	100%	0%	0%

Note – Company does not have any staff in 'Permanent worker' category.

**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 (Contractual Workers)	Yes	The accountability for addressing grievances concerning contractual workers lies with the Head of Human Resources and any concerns can be directly communicated with the HR Head. Subsequently, the HR Head follows a well-defined procedure to investigate and resolve the grievances raised by the complainant. This process incorporates protective measures to prevent any form of retaliation against the complainant for reporting a grievance.
Permanent Employees	Yes	Our company has established a specific Whistle Blowing Policy, also known as a vigil mechanism, which includes a 'Complaints Mechanism' that all employees can access. This policy has led to the formation of a "Complaints Committee" within the company, designed to ensure that any grievances are addressed promptly. The policy outlines the process for submitting written complaints, guarantees their resolution within a set timeframe, provides an escalation hierarchy, and details additional protocols.
Other than Permanent Employees	NA	

Note – Company does not have any staff in 'Permanent worker' and 'Other than permanent employees' categories.



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

Category	FY 2023-24			FY 2022-23		
	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>	582	0	0%	579	0	0%
Male	479	0	0%	477	0	0%
Female	103	0	0%	102	0	0%
<b>Total Permanent Workers</b>	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

Note - None of the employees or workers are members of any recognized associations or unions.

## 8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
<b>Employees</b>										
Male	479	479	100%	23	4.80%	477	-	-	-	-
Female	103	103	100%	5	4.85%	102	-	-	-	-
<b>Total</b>	582	582	100%	28	4.81%	579	183	31.6%	-	-
<b>Workers</b>										
Male	1,389	1,389	100%	0	0	-	-	-	-	-
Female	48	48	100%	0	0	-	-	-	-	-
<b>Total</b>	1,437	1,437	100%	0	0	1,036*	883	85.2%	-	-

\*The company has not maintained gender bifurcations for the FY 2022-23 numbers.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
<b>Employees</b>						
Male	479	479	100%	477	477	100%
Female	103	103	100%	102	102	100%
<b>Total</b>	582	582	100%	579	579	100%
<b>Workers*</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

\*The Company engaged the workers through the contractors.

## 10. Health and safety management system

**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)** Yes

If Yes, the Coverage such systems?

The Company has implemented an Operating Construction Management System that addresses Occupational Health and Safety, including process safety. The system covers all operating activities. Our QEHS Policy underscores adherence to safety regulations, aiming to reduce workplace injuries and health issues. Regular training sessions on safety and personal protective equipment enhance our processes and protect our staff and labour force.

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

The Construction Management System identifies hazards and assesses risks using the Hazard Identification and Risk Assessment (HIRA) process, supported by HIRA register. Employees actively participate in hazard identification and control measures. Regular risk assessments address both new and existing hazards, based on these evaluations, strategies and plans for risk mitigation are formulated and executed.

<b>c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/ No)</b>	Yes*
<b>d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)</b>	Yes**

\*The Company has set up a near miss reporting and safety observation register. The person who sees the unsafe act or condition they report directly to the safety team.

\*\* All employees / workers are fully taken care of on account of all medical emergencies.

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce

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

The Company prioritizes workforce safety and health. Employees actively engage in safety matters, reporting near-misses and unsafe conditions. The EHS Plan systematically identifies workplace hazards, communicates risks, and applies controls to mitigate those risks. The Induction program familiarizes workers with processes, rules, and hazard controls in their respective tasks. Rigorous hazard identification and risk assessment lead to effective mitigation measures. Continuous analysis of workplace conditions ensures awareness of hazards and active hazard management.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	40	0	Nil
Health & Safety	0	0	Nil	210	0	Nil

**14. Assessment for the year:**

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

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

No such incident has taken place in FY 2023-24.

**Leadership Indicators**

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

<b>(A) Employees (Y/N)</b>	Yes
<b>(B) Workers (Y/N)</b>	Yes

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.**

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

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

The Company has different business function, and each business function is required to identify the stakeholders they deal with on a day-to-day basis. The stakeholders are also determined based on the significance of their impact on the business and the impact of the business on them. The different stakeholders that we have identified are investors, shareholders, customers, employees and value chain partners.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and regulatory authorities	No	Email, Website	Event Based as and when required	The company provides requested documents and information to statutory authorities in a timely manner and maintains a cooperative and respectful relationship with all government and regulatory bodies.
Employees	No	Email, Website, Intranet Portal	Event based	The company has curated an array of content, including blogs, case studies, videos, and interactive events such as face-to-face sessions and webinars to enhance brand visibility and foster a conducive work environment.
Customers	No	Email, Website, SMS, and telephonic calls	Event Based as and when required	The Company's commitment lies in ensuring that the brand values resonate seamlessly through the communication with the customers.
Suppliers	No	Email, Website, In person / online meetings	Event Based as and when required	In the interactions with contractors and suppliers, the Company engages in quality-focused discussions to ensure alignment with the established standards.
Investors/ Shareholders	No	Earnings calls with analysts, investor presentations, Annual report	Quarterly and on a need basis	Beyond the mandatory submission of quarterly financial results to the stock exchanges, the Company releases "Operations update" and select press releases for past quarters to these exchanges.

**PRINCIPLE 5 Businesses should respect and promote human rights.**

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association and privacy. They should also prevent and address human rights violations in their operations and value chains.)

**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

Benefits	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	582	582	100%			
Other than permanent	0	0	0			
Total Employees	582	582	100%		843*	
<b>Workers</b>						
Permanent	0	0	0			
Other than permanent	1,437	1,437	100%			
Total Workers	1,437	1,437	100%			

Note - The company does not have any staff in 'Other than permanent employees' and 'Permanent workers' category. \*The company has not maintained bifurcations for the FY 2022-23 numbers.

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24					FY 2022-23				
	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	479	0	0%	479	100%	-	-	-	-	-
Female	103	0	0%	103	100%	-	-	-	-	-
Total	582	0	0%	582	100%	579	49	8.5%	530	91.5%
<b>Other than Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
<b>Workers</b>										
<b>Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>										
Male	1389	1389	100%	0	0%	-	-	-	-	-
Female	48	48	100%	0	0%	-	-	-	-	-
Total	1437	1437	100%	0	0%	-	-	-	-	-

Note - The company does not have any staff in 'Other than permanent employees' and 'Permanent workers' category. \*The company has not maintained bifurcations for the FY 2022-23 numbers.

### 3. Details of remuneration/salary/wages

#### a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	5	1,00,00,000	0	0
Key Managerial Personnel	3	1,21,44,012	0	0
Employees other than BoD and KMP	471	7,09,620	103	7,05,000
Workers	1,389	2,63,952	48	2,63,952

\*Only executive directors have been considered for median remuneration calculation.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	14.29%	14.51%

#### 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

The Company has established an "Internal Complaint Committee" in compliance with the POSH guidelines to document instances of sexual harassment grievances. Additionally, the HR head is directly accountable for other human rights matters, and employees can directly communicate any related issues to the HR head.

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

The HR head addresses human rights concerns, and employees report issues directly to them. A procedure is in place to investigate and resolve complaints, with protective measures against backlash. If the matter is beyond the HR head's purview, it escalates to higher management. Under the Company's POSH Policy, safeguards prevent adverse consequences for complainants in discrimination and harassment cases. The confidential complaint register is not shared with unauthorized persons, and a confidentiality clause ensures non-publication of identities or proceedings.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Under the Company's POSH Policy, several protective measures are established to shield complainants in discrimination and harassment cases from negative repercussions. The Complaint Committee strictly maintains a confidential complaint register, which is inaccessible to anyone without proper authorization. Furthermore, the policy includes a confidentiality clause that mandates the non-disclosure of the identities of the aggrieved women, respondents, and witnesses. It also ensures that any details pertaining to the proceedings remain confidential and are neither disseminated to the public nor disclosed to the media.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)	Yes
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### 10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%

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

No such assessment has been undertaken by the Company in FY 2023-24.

### Leadership Indicators

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/No)	Yes
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### PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources (in Giga Joules)</b>		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	804.20
<b>Total energy consumed from renewable sources (in Giga Joules) (A+B+C)</b>	-	804.20
<b>From non-renewable sources (in Giga Joules)</b>		
Total electricity consumption (D)	5,652.08	7,369.9
Total fuel consumption (E )	1,903.36	1,245.2
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (in Giga Joules) (D+E+F)</b>	<b>7,555.44</b>	<b>8,615.10</b>
<b>Total energy consumed (A+B+C+D+E+F) (in Giga Joules)</b>	<b>7,555.44</b>	<b>9,419.30</b>
<b>Energy intensity per rupee of turnover</b>	<b>0.00000130</b>	<b>0.00000106</b>
(Total energy consumed in Giga Joules / Revenue from operations in ₹)		
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	0.00002631	0.00002147
(Total energy consumed in Giga Joules / Revenue from operations adjusted for PPP in ₹)		
<b>Energy intensity in terms of physical output</b>	0.00668623	0.00459478
(Total energy consumed in Giga Joules / RCC area in Sq. ft)		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No
If yes, name of the external agency.	Not Applicable	

Note : The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by the World Bank for the year 2023, which is 20.22

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? (Yes/No) No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		
(ii) Groundwater	13.67	
(iii) Third party water	52,087.65	145911.8*
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	52,101.32	145911.8*
<b>Total volume of water consumption (in kilolitres)</b>	52,101.32	145,911.8
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	0.00000897	0.00001645
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.00018134	0.00033253
<b>Water intensity in terms of physical output</b> (Total water consumed in KL / RCC area in Sq. ft)	0.04610736	0.07117649
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)</b>		No
<b>If yes, name of the external agency.</b>		Not applicable

\*For FY 2022-23, we do not have a bifurcation of water withdrawal by sources although most of our water comes from government regulated municipality source.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
<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) 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	52,101.32*	
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>	52,101.32	
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>		No
<b>If yes, name of the external agency.</b>		Not Applicable

\*Water consumption gets discharged into community sewage.

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

No

If yes, provide details of its coverage and implementation.

Not Applicable

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Mg/Nm <sup>3</sup>	172	-
SOx	Mg/Nm <sup>3</sup>	15	-
Particulate matter (PM)	Mg/Nm <sup>3</sup>	23.33	-
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

For Financial Year 2022-23, the Company did not monitor the details of air emissions (other than GHG emissions).

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

If yes, name of the external agency. Mahabal Enviro Engineers Pvt. Ltd.

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

Parameter	Unit	FY 2023-24	FY 2022-23*
<b>Total Scope 1 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	122.49	-
<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	1,124.14	-
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.00000021	-
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00000434	-
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> (Total Scope 1 and Scope 2 GHG emissions / RCC Area in Sq. ft)			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency. Not applicable

\*The company has not calculated Scope 1 and Scope 2 emissions for FY 2022-23

**8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)**

Yes

If yes, then provide details.

The company is actively pursuing sustainability by incorporating renewable energy sources, such as solar power, in its offices. It has also adopted energy-efficient solutions, including the use of LED lighting, air conditioning, and elevators. Specifically, the air conditioning units are BEE 5-star rated, denoting high energy efficiency. Additionally, the buildings are designed with high-performance glass facades to further enhance energy conservation.



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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	0*	0*
E-waste (B)	0*	0*
Bio-medical waste (C)	0.003	0.003
Construction and demolition waste (D)	31,839.50	0**
Battery waste (E)	0	0
Radioactive waste (F)	0	0
<b>Other Hazardous waste. Please specify, if any. (G)</b>		
Used oil (Liters)	0.088	0.0054
Air filters (Nos)	0.040	0.060
Oil-soaked cloth (kg)	0.0013	0.00010
Empty paint/chemical containers (Nos)	1.10	1.56
<b>Other Non-hazardous waste generated (H).</b>	23.04	0
Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B + C + D + E + F + G + H)</b>	31,863.77	1.63
<b>Waste intensity per rupee of turnover</b>	0.0000054871	0.0000000002
(Total waste generated / Revenue from operations)		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	0.0001109498	0.00000000037
(Total waste generated / Revenue from operations adjusted for PPP)		
<b>Waste intensity in terms of physical output</b>	0.0281980265	0.0000007951
<b>(Total waste generated in MT / RCC Area in Sq. ft.)</b>		

\*Currently, the Company is not monitoring the quantum of Plastic waste and E-waste generated.

\*\*The Company was not monitoring the quantum of Construction and Demolition waste generated in FY 2022-23.

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

Category of waste	FY 2023-24	FY 2022-23*
(i) Recycled	0	-
(ii) Re-used	24,422.04	-
(iii) Other recovery operations	0	-
<b>Total</b>	<b>24,422.04</b>	<b>-</b>

\*Construction waste like concrete is reused in manufacturing/construction processes. Other select categories of wastes such as metals, plastics, wood are sent to waste recycling vendors.

However, the Company did not track the total waste recovered through recycling/reusing/other recovery options in the FY 2022-23

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

Category of waste	FY 2023-24	FY 2022-23*
(i) Incineration	0	-
(ii) Landfilling	7,417.46	-
(iii) Other disposal operations	24.27	-
<b>Total</b>	<b>7,441.73</b>	<b>-</b>

\*All waste generated is collected and segregated. Prior to disposal of waste, the feasibility for reuse or recycling is considered, depending on the qualities of the waste. Waste such as biomedical waste and hazardous waste are disposed off through authorized vendors. However, the Company did not track the total disposal values in FY 2022-23.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency. Not Applicable

**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.**

At every project location, we categorize and store all produced waste in specific zones based on the type of waste. Biomedical and hazardous materials are handled and removed by certified disposal companies. Before disposing of any waste, we evaluate the possibility of reusing or recycling it, taking into account the nature of the waste.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
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N.A.

The Company doesn't have any operations/offices in/around ecologically sensitive area.

**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
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N.A.

No environmental impact assessment of any project has been under taken by the Company in FY 2023-24.

**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/NA).** Yes

If not, provide details of all such non-compliances, in the following format:

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
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N.A.

The Company is complaint with all the applicable environmental law/ regulations/ guidelines.

**PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations. 1
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National/ International)
1.	Confederation of Real Estate Developers' Association of India	National

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

Name of authority	Brief of the case	Corrective action taken
	N.A.	

No such adverse order has been received by the Company from any regulatory authority on any issue related to competitive conduct.

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

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

**Essential Indicators**

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
N.A.					

The Social Impact Assessment in compliance to the applicable laws (in relation to Rehabilitation and Resettlement) is not applicable to any particular project in Financial Year 2023-24.

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

Sr. 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)
N.A.						

The Company has not initiated any Rehabilitation or Resettlement projects that involve involuntary displacement of families. In the context of our redevelopment initiatives, we secure consent from affected families and agreements in accordance with relevant legal provisions before commencing any work. Consequently, there are no families falling under the category of "Project Affected Families" to be reported for the Financial Year 2023-24.

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

Please note that currently for FY 2023-24, we do not have a grievance redressal mechanism in place for communities. However, we are in the process of reviewing the scope of our existing policies and processes to extend its scope to include a wider group of stakeholders

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

Particular	FY 2023-24	FY 2022-23*
Directly sourced from MSMEs/ small producers	4.74%	0
Directly from within India	99.37%	0

\* The company directly sources from MSMEs and within India to promote local contractors. However, for FY 2022-23, the exact quantity of input materials sourced was difficult to categorize, as the company was undergoing an effort to standardize the calculation.

**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**

Particular	FY 2023-24	FY 2022-23
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

Note –The Company operates in Mumbai, Pune and Bangalore, which falls under metropolitan category. Locations are classified based on RBI classification system and 2011 Census.

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

**Essential Indicators**

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

The Company utilizes a digital platform for managing consumer complaints, which allows for the submission, tracking, and resolution of issues. Consumer interactions and grievances are handled via two primary avenues: a chatbot service on our website and a specialized email address dedicated to customer support. Our team collaborates extensively with management and other departments, offering consistent updates on procedures, policies, and customer feedback.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA
Note – Considering the nature of the operations, this would not be applicable to the company.	

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

Particular	FY 2023-24		Remark	FY 2022-23		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	-
Advertising	0	0		0	0	-
Cyber-security	0	0		0	0	-
Delivery of essential services	0	0		0	0	-
Restrictive Trade Practices	0	0		0	0	-
Unfair Trade Practices	0	0		0	0	-
Other	8	23		10	24	-

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

Particular	Number	Reason for recall
Voluntary recalls	NA	-
Forced recalls	NA	-

Note - Considering the nature of the operations, this would not be applicable to the company.

<b>5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)</b>	Yes
If available, provide a web link of the policy	<a href="https://shorturl.at/MvVxg">https://shorturl.at/MvVxg</a>

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

N.A.

The Company has not taken any corrective actions during FY 2023-24.

**7. Provide the following information relating to data breaches**

a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	No such instance of data breach has taken place.