

K RAHEJA CORP REAL ESTATE PRIVATE LIMITED

ESG DATABOOK

Financial Year 2025-26

Environmental, Social and Governance Performance and Disclosure
Consolidated Real Estate Portfolio: Under Construction Assets

Building with Purpose, Growing with Care

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1 About This Databook

This ESG Databook presents the consolidated environmental, social and governance (ESG) performance, management approach and supporting disclosures of K Raheja Corp Real Estate Private Limited (KRCREPL, also referred to as “the Company”, “Our Company” or “We”) for the financial year 1 April 2025 to 31 March 2026 (FY 2025-26). It is designed as a structured reference of the Company’s qualitative management narrative and quantitative performance data across the ESG agenda, organised by theme for ease of navigation and comparability.

1.1 Reporting Boundary and Scope

GRI 2-1, 2-2, 2-3

The disclosures in this Databook cover KRCREPL’s under construction real estate projects across Mumbai, Pune and Hyderabad. FY 2025-26 is the first year in which the reporting boundary has been expanded to include the Company’s under construction real estate assets, in addition to its residential development projects. Disclosures are reported on a consolidated basis across the portfolio.

Reporting Boundary, Baseline and Comparability

Expanded boundary: From FY 2025-26 the reporting boundary has been widened from a residential-only scope to a consolidated scope covering under construction real estate assets.

New baseline year: Because the boundary has shifted, FY 2025-26 is established as the new baseline year, against which all forward-looking targets, commitments and year-on-year tracking will be measured.

No restatement of prior periods: Performance data published in earlier ESG Reports under the narrower residential-only boundary has not been restated; prior-year figures, where referenced, are labelled residential-only and presented for context only.

Comparability: Consistent like-for-like trend analysis across the consolidated portfolio will commence from FY 2026-27, using FY 2025-26 as the reference point.

1.2 Reporting Frameworks and Standards

This Databook is developed with reference to the GRI Universal Standards 2021, the UN Sustainable Development Goals, and the TCFD recommendations, providing a structured basis for transparent, comparable and decision-useful disclosure.

The Company also commits to several international leadership standards: the ILO Standards (labour rights and workforce welfare), the Ten Principles of the UN Global Compact (human rights, labour, environment, anti-corruption), an outlook to commit to the SBTi for the updated portfolio baseline, and the TCFD recommendations for climate-related risk, all anchored to the UN SDGs. KRCREPL discloses its ESG actions and performance at the entity level through an Integrated Report aligned with the IFRS Integrated Reporting Framework, this standalone ESG Databook, and a dedicated sustainability section on the corporate website. The disclosures are aligned with the GRI Standards and the TCFD recommendations and are externally assured under ISAE 3000 (Revised) at a limited level.

1.3 Assurance and Verification

GRI 2-5

KRCREPL has undertaken an external assurance of its non-financial ESG disclosures through an independent third-party assurance provider. The assurance was conducted with reference to ISAE 3000 (Revised) at a “Limited Level” of assurance. The exercise included a review of the Company’s ESG strategy, management approach and selected performance disclosures to strengthen the reliability and credibility of the reported information. The full assurance statement is provided in Section 9.

1.4 Materiality

GRI 3-1, 3-2, 3-3

Material ESG topics are identified based on their strategic relevance to business operations and their significance to internal and external stakeholders. During FY 2025-26, in conjunction with the expansion of the reporting boundary and the launch of the KRC Sankalp ESG philosophy, the Company refreshed its materiality assessment. The refreshed assessment, its 16 material topics and their mapping to GRI Standards are detailed in Section 4.4.

1.5 Forward-Looking Statements

This Databook contains statements that may constitute forward-looking statements within the meaning of applicable laws and regulations. These reflect the Company’s current expectations, assumptions and projections concerning future events, ESG ambitions, sustainability targets, operational performance and strategic priorities, identified by words such as “aim”, “anticipate”, “believe”, “commit”, “estimate”, “expect”, “intend”, “may”, “plan”, “project”, “target”, “will” and similar expressions. Actual outcomes may differ materially due to risks and uncertainties beyond the Company’s control. KRCREPL does not undertake any obligation to publicly update or revise forward-looking statements.

1.6 Entity and Reporting Profile

The table below summarises the reporting entity’s key characteristics, which remain broadly constant across reporting years and provide the context for the performance disclosures that follow.

| Parameter | Detail |
|---------------------------|--|
| Reporting entity | K Raheja Corp Real Estate Private Limited (KRCREPL) |
| Group | K Raheja Corp Group |
| Nature of business | New development and major renovation of projects |
| Legal status | Private (non-listed) entity - real estate company |
| Reporting period | Fiscal year, 1 April 2025 to 31 March 2026 (FY 2025-26) |
| Reporting currency | Indian Rupee (INR), values in INR million (₹ Mn) unless stated otherwise |
| Floor area metric | Square feet (sq. ft.); million square feet (msf) |
| Predominant geography | India - Mumbai, Pune and Hyderabad |
| Predominant property type | Residential |
| Baseline year | FY 2025-26 (first year of expanded consolidated portfolio) |
| External assurance | Independent third-party, ISAE 3000 (Revised), Limited Level |

1.7 Contact for Feedback and Queries

| | |
|---|--|
| K Raheja Corp Real Estate Private Limited Tower Plot No. C-30, G Block, Opposite SIDBI, Bandra Kurla Complex, Bandra (East), Mumbai 400051, Maharashtra, India | General queries: cs@kraheja.com Sustainability queries: ESG.DEVCO@kraheja.com Website: www.krahejacorphomes.com |
|---|--|

2 Performance Highlights FY 2025-26

The highlights below reflect KRCREPL's consolidated reporting scope for FY 2025-26. All data points represent the new baseline year.

2.1 Corporate Footprint and Business Performance

| Indicator | FY 2025-26 |
|---|---------------|
| Cities of presence | 3 |
| Happy customers and families | 8,500+ |
| Revenue from Operations* | ₹ 6,384.17 Mn |
| Gross Pre-Sales* | ₹ 35820 Mn |
| Total residential units delivered | 2,226+ |
| Registered built-up area | 10.78 msf |
| Awards and recognitions across business verticals | 200+ |

* Statutory audit in progress and to be completed in July 2026, the values mentioned are subject to change basis the audit outcomes. The final audited figures will be available on KRC REPL's website.

2.2 Environmental Performance

| Indicator | FY 2025-26 |
|-----------------------------------|------------------------------|
| Total energy consumption | 219840.16 GJ |
| Energy intensity | 0.02 GJ/sq. ft. |
| Scope 1 GHG emissions | 14,743.22 tCO ₂ e |
| Scope 2 GHG emissions | 4365.32 tCO ₂ e |
| Total Scope 1 and 2 GHG emissions | 19,108.54 tCO ₂ e |
| Waste diverted from landfill | 59.09% |
| Water Consumption | |

2.3 Green Building Portfolio

| Indicator | FY 2025-26 |
|---------------------------------------|------------|
| IGBC registered built-up area | 20.97 msf |
| IGBC Platinum certified built-up area | 0 |
| IGBC Gold certified built-up area | 5.51 msf |
| IGBC Silver certified built-up area | 3.62 msf |

2.4 Social Performance

| Indicator | FY 2025-26 |
|--|------------|
| Total employees (on-roll) | 1157 |
| Share of women in management positions | 14 % (162) |
| Total employee training hours | 10,137 |
| Average training hours per employee | 8.79 hours |

| Indicator | FY 2025-26 |
|---|------------|
| Employee satisfaction score (Great Place to Work) | 97 / 100 |
| Lost time injuries and fatalities | 3 |
| Average customer satisfaction score | 4.7 / 5 |

2.5 Governance Performance

| Indicator | FY 2025-26 |
|---|------------|
| Board attendance rate | [XX]% |
| Number of board meetings | 16 |
| Critical suppliers covered under Supplier Code of Conduct | 100% |
| Building materials sourced locally | 99.84% |
| Non-compliances (environmental / socio-legal) | Zero |
| Data breaches | Zero |

3 Corporate Profile

3.1 Who We Are

GRI 2-1, 2-6

Established in 1956, K Raheja Corp has shaped India's urban landscape across residential, commercial, retail and hospitality sectors. KRCREPL is the Group's real estate development arm, with a legacy of over four decades and a position among India's foremost premium luxury residential developers, having delivered 2,226 residential units across 100 lakh square feet for over 8,500 families.

The Company is expanding its portfolio to build integrated, future-ready urban ecosystems, aligned with the Group's wider business segments (MindSpace Business Parks REIT, Inorbit Malls, Chalet Hotels, Shoppers Stop). Growth is anchored in green building practices, resource-efficient operations, climate-resilient infrastructure and responsible governance.

| | | | |
|------------------------------------|--|---------------------------------------|--------------------------------------|
| 4+ Decades of Excellence | 3 Cities | 2,226+ Units Delivered | 8,500+ Happy Families |
| 200+ Awards Won | 20.97 msf IGBC Registered Area | 100% Green Certified Assets | Zero Data Breach Incidents |

3.2 Geographic Presence

GRI 2-1

The Company's developments are located across three major metropolitan cities in India: Mumbai, Pune and Hyderabad.

Projects

| City | Residential Project | Registered Built-up Area (sq. ft.) |
|-----------|-------------------------|------------------------------------|
| Mumbai | Raheja Antares | 8,99,991 |
| | Raheja Amaltis | 5,68,775 |
| | Raheja Maestro | 1,41,793 |
| | Raheja Valletta | 72,506 |
| | Raheja Modern Vivarea | 7,78,822 |
| Pune | Raheja Galaxy | 14,48,961 |
| | Raheja Stellar | 4,80,766 |
| | Raheja Sterling | 6,82,657 |
| Hyderabad | Raheja Vistas, Nacharam | 5,35,515 |

3.3 Vision and Values

Our Vision

To be a trusted and future-ready leader in the real estate industry, creating sustainable and enduring experiences for customers, partners, employees and communities through innovation, integrity and responsible development.

| Core Value | What It Means |
|------------------------------|---|
| Innovation with Purpose | Embracing change, creativity and forward-thinking ideas to deliver innovative solutions and sustainable developments that create long-term value for all stakeholders. |
| Customer-Centric Excellence | Enhancing customer experiences by delivering quality, comfort and convenience, recognising that customers choose us with trust and confidence. |
| Integrity and Accountability | Upholding the highest standards of ethics, transparency and accountability, and taking responsibility for the impact of our decisions. |
| One Team, One Vision | Harnessing diverse perspectives and collaborative strengths to work as one unified team, fostering mutual respect, inclusion and shared success. |
| Operational Excellence | Delivering measurable results with agility, ambition and operational competitiveness while continuously improving processes and performance standards. |
| Commitment to Sustainability | Committing to responsible growth and green development by integrating environmentally conscious practices, resource efficiency and sustainable building principles across operations. |

3.4 Memberships and Associations

GRI 2-28

| Association | Details |
|-------------------|---|
| NAREDCO | The National Real Estate Development Council is the preeminent industry association for real estate in India. Mr. Kishore Bhatija, Advisor at KRCREPL, is part of the Governing Council as a Founding Member. |
| CREDAI-Pune Metro | The Confederation of Real Estate Developers Associations of India (Pune Metro) is the apex body for private real estate developers in Pune and Pimpri Chinchwad. KRCREPL is a member. |
| IGBC | The Indian Green Building Council is India's premier certification body and a founding member of the World Green Building Council. KRCREPL has been an IGBC member since 2007 and has received IGBC Silver, Gold and Platinum certifications. |
| LEED | Member; pursuing LEED certifications across applicable assets. |

4 ESG Governance and Strategy

KRCREPL's ESG agenda is directed by a unified philosophy, embedded in a multi-tier governance structure, formalised through a comprehensive policy architecture, and operationalised through structured risk management and stakeholder engagement. This section sets out the leadership, policies, risk management and engagement framework that govern the Company's sustainability performance.

4.1 ESG Philosophy and Commitments

GRI 2-22, 2-23, 2-24

In FY 2025-26, KRCREPL adopted KRC Sankalp as the unifying philosophy that guides its environmental, social and governance agenda. In Sanskrit, Sankalp signifies a solemn vow, a commitment made with clarity before action begins. KRC Sankalp brings the Company's sustainability ambition under a single, coherent and intentional approach, organised around three interconnected pillars, each carrying a distinct commitment and a defined set of material topics that direct targets, investments and disclosures.

| Pillar | Commitment and Focus |
|------------------------------------|---|
| Prakriti (Sustainable Development) | The environmental dimension. The Company's resolve to design and operate developments that respond to climate, conserve resources, protect ecosystems and remain resilient through change. |
| Samaj (Sustainable Communities) | The social dimension. The Company's resolve to delight customers, empower communities, develop its workforce and build a diverse, equitable and inclusive organisation. |
| Niti (Sustainable Governance) | The governance dimension. The Company's resolve to deliver sustained returns, manage its value chain responsibly, safeguard data and intellectual property, and conduct business ethically and resiliently. |

Forward-Looking Commitments and FY 2025-26 Baseline

These commitments constitute the Company's ESG objectives and span environmental, social and governance dimensions, together with issue-specific objectives on human capital and on health and well-being. They are publicly available and are integrated into the overall business strategy, spanning short-term (one to two years), medium-term (two to three years) and long-term (beyond three years) horizons. As FY 2025-26 is the first year of the expanded reporting boundary, it functions as the baseline against which progress on the following commitments will be tracked in subsequent years.

| Pillar | Commitment | FY 2025-26 Progress (Baseline) |
|----------|---|--|
| Prakriti | Maintain 100% green-building certification across the portfolio | Achieved 100% green building certification across portfolio |
| | Progressively increase the renewable energy share in the total energy mix | Provisions of 5% renewable energy (on site) coverage is applicable on the entire portfolio |
| | Embed climate-risk assessment (TCFD) across all operating geographies | Climate Risk conducted for all operating geographies (Mumbai & Pune) |
| | Advance towards zero waste to landfill across operational assets | Achieved 59.09% waste diversion rate. |

| Pillar | Commitment | FY 2025-26 Progress (Baseline) |
|--------|--|---|
| Samaj | Sustain zero lost-time injuries and zero fatalities across all project sites | Achieved 0 fatalities across all project sites. |
| | Strengthen workforce development across functional, behavioural and ESG domains | Conducted XX hours of trainings for all employees, covering functional and ESG trainings. |
| | Improve the representation of women across management and revenue-generating functions | Achieved XX% of women in revenue generating functions |
| | Deepen community impact through the 'WE WILL' campaign and targeted programmes | To be Updated |
| Niti | Maintain zero incidents of corruption and zero material non-compliances | To be Updated |
| | Achieve and sustain full Supplier Code of Conduct coverage among critical suppliers | To be Updated |
| | Maintain zero major data breaches and strengthen the ISO 27001-aligned ISMS | To be Updated |
| | Obtain independent external assurance of non-financial disclosures | To be Updated |

4.2 Corporate Governance Framework

GRI 2-9 to 2-21

Governance is integral to the Company's long-term success. KRCREPL upholds the highest standards of accountability, transparency and ethical integrity, recognising that trust is key to maximising value creation for all stakeholders. The governance framework provides the structure for decision-making, regulatory compliance and stakeholder confidence. The Board shapes the entity's strategy and oversees its execution, while the Chief Executive Officer drives the entity's sustainability goals in alignment with the overall strategy.

Board of Directors

GRI 2-9, 2-10, 2-11

| Name | Designation |
|------------------------|-----------------------------------|
| Mr. Ravi C. Raheja | Non-Executive Director - Promoter |
| Mr. Neel C. Raheja | Non-Executive Director - Promoter |
| Mr. Vinod N. Rohira | Non-Executive Director |
| Mr. Sunil M. Hingorani | Non-Executive Director |

Board Performance and Key Management Personnel

GRI 2-9, 2-18

| Indicator | FY 2025-26 |
|--------------------------|-----------------|
| Board attendance | [XX]% |
| Number of board meetings | 16 |
| Company Secretary | Ms. Ruchi Sathe |

4.3 ESG Governance Structure and Accountability

GRI 2-12, 2-13, 2-14

KRCREPL's ESG governance is structured to embed sustainability considerations across all levels of the organisation, with ESG performance monitored quarterly and management incentives linked to the achievement of defined ESG objectives. At the entity level, governance operates through a four-tiered structure anchored in the KRC Sankalp philosophy, designed to ensure that sustainability commitments flow from strategic intent to on-the-ground execution.

| Tier | Body | Role |
|--------|------------------------------|--|
| Tier 1 | Executive Committee (CEO) | This committee facilitates board level strategic direction for ESG, approves organisational commitments, and reviews performance against targets. |
| Tier 2 | Steering Committee | Chaired by the Director of Engineering and spanning the CFO, CMO, Head of Facilities Management and CRM, Head HR, Head ESG, Head Company Secretary, Customer function and Head Projects. Translates executive priorities into cross-functional strategy and resource deployment; holds ultimate accountability for integrating sustainability into business strategy and capital allocation. |
| Tier 3 | Implementation Committee | Comprising the Project Incharge, Head of Central Contracts and Procurement, Head EHS, Head Quality and Head MEP. Drives periodic operational review and ensures compliance with sustainability standards across construction and asset management activities. |
| Tier 4 | Project-level Working Groups | Comprising Engineering, MEP and EHS teams and Contracts and Procurement teams. Lead site-level delivery, data capture, stakeholder engagement and day-to-day management of sustainability performance. |

These tiers convene at regular intervals through scheduled governance meetings, ensuring that emerging risks, regulatory developments and progress against commitments are reviewed systematically. At the project level, teams formally review sustainability and climate-related aspects at every major milestone, including the status of targeted green building certifications, progress against sustainability goals, and the management of climate-related risks and opportunities.

Day-to-day responsibility for defining, implementing and monitoring ESG and climate-related objectives rests with the Head ESG, a dedicated employee for whom ESG is the core responsibility, supported by functional leads for whom ESG and climate-related issues form part of their responsibilities. The Steering Committee functions as the entity's ESG taskforce, convening at least quarterly and comprising senior management and dedicated staff on ESG issues, with Board-level oversight of the ESG agenda. The Chief Executive Officer, through the Executive Committee, is the most senior decision-maker accountable for ESG, with sign-off authority over ESG objectives and associated strategic decisions. The senior decision-maker is kept informed of the entity's ESG, climate-related and human capital performance through quarterly reporting that covers performance against objectives, progress on long-term targets, regulatory developments and proposed corrective actions.

ESG-linked Remuneration

Management incentives are linked to ESG objectives. Board members, C-suite, KMP, department heads and project teams are evaluated on defined ESG indicators (resource efficiency, health and safety, compliance, progress on targets), reviewed by the Executive Committee. Annual performance is assessed across six weighted components, Financials, Internal Process, Customer, Learning and Development, Compliance, and ESG and Safety, each weighted at least 10%, with the aggregate score governing the annual increment.

The ESG and Safety component is mandatory across all management levels and may include energy and water intensity reduction, Scope 1 and 2 emissions management, waste diversion, OHS incident rates, green-building compliance and time-bound targets, with higher weight for senior roles. Because each component feeds a single composite score, underperformance on ESG lowers the increment band, giving ESG performance direct economic consequence at the individual level. In addition, the Company has a Remuneration Policy and Code of Conduct to ensure that incentives and associated decision making is governed by ethical, transparent and responsible business practices.

4.4 Materiality and Stakeholder Engagement

GRI 2-29, 3-1, 3-2, 3-3

KRCREPL proactively identifies and prioritises the ESG parameters most material to its business and stakeholders. The material topics form the key focus areas of the Company's ESG strategy, resource allocation and investment decisions, and are determined in consultation with internal and external stakeholders through a prescribed process. During FY 2025-26, the Company refreshed its material topics against two significant developments: the expansion of the reporting boundary and the adoption of the KRC Sankalp ESG philosophy. The Board of Directors provides oversight of the materiality process.

Materiality Assessment Process

| Step | Process |
|-----------------------------------|---|
| 1. Develop the universe of topics | Developing a broad universe of ESG topics drawn from megatrends, sectoral trends and peer benchmarking. |
| 2. Shortlist and score | Shortlisting and scoring ESG topics in relation to strategic business importance and their impact on risks and opportunities. |
| 3. Stakeholder engagement | Engaging internal and external stakeholders to assess the importance of each ESG topic to them. |
| 4. Prioritisation | Developing a matrix of prioritised material topics aligned to the three pillars of KRC Sankalp. |

Material Topics and GRI Mapping

The refreshed assessment identified 16 material topics, organised under the three pillars of KRC Sankalp. Each is mapped below to the GRI Standards under which it is disclosed.

| Pillar | Material Topic | Primary GRI Standard(s) |
|----------|---|-------------------------|
| Prakriti | Climate Responsive Design (Universal Design) and Construction | GRI 302, 305, 416 |
| | Resource Efficiency | GRI 301, 302, 303, 306 |
| | Biodiversity Management | GRI 101, 304 |
| | Climate Resilience | GRI 201-2, 305 |
| Samaj | Customer Delight | GRI 416, 417, 418 |
| | Community Empowerment | GRI 203, 413 |
| | Workforce Development | GRI 401, 402, 403, 404 |
| | Diversity, Equity and Inclusion | GRI 405, 406 |
| Niti | Sustained Return on Investment (ROI) | GRI 201, 207 |
| | Investor and Shareholder Relations | GRI 2-29 |
| | Value Chain Management | GRI 204, 308, 414 |
| | Brand Management | GRI 2-6 |

| Pillar | Material Topic | Primary GRI Standard(s) |
|--------|---|-------------------------|
| | Ethical Business Conduct and Resilience | GRI 205, 206, 2-27 |
| | Data Security and Privacy | GRI 418 |
| | Intellectual Property | GRI 2-6 |
| | Automation and Digitisation | GRI 2-6 |

Stakeholder Engagement Matrix

GRI 2-29

KRCREPL maintains a robust engagement framework, engaging each identified stakeholder group through channels best suited to their requirements to deepen transparency and accountability. Stakeholders are categorised as internal (employees; contractual labour) or external (investors and lenders; customers; communities; value chain partners; regulatory authorities; media; third-party service providers).

| Stakeholder | Frequency | Mode of Engagement | Key Expectations |
|-------------------------------|-----------|---|---|
| Employees | Ongoing | Newsletters, engagement surveys, ESG capacity-building, team building, L&D, performance appraisals, grievance redressal | Benefits and well-being, career growth, human rights compliance, transparent governance, grievance handling |
| Contractual Labour | Ongoing | Site meetings, OHS training, skill-based training, grievance redressal | Labour benefits, safe and healthy conditions, human rights compliance, grievance handling |
| Investors and Lenders | Quarterly | Investor calls, presentations, press releases, website, meetings, grievance redressal | Revenue certainty, strong pipeline, ESG transparency, participation in ESG ratings |
| Customers | Ongoing | Satisfaction surveys, health and safety programmes, events, newsletters, webinars, grievance redressal | Quality delivery, ESG transparency, grievance resolution, regulatory compliance |
| Communities | Annually | Need-assessment surveys, community interactions, development programmes, employee volunteering | Community outreach, beneficiary impact assessment, grievance handling |
| Value Chain Partners | Annually | Meetings, calls, ESG capacity-building, value chain assessments, grievance redressal | Timely payment, safe working conditions, grievance handling |
| Regulatory Authorities | Ongoing | Website, compliance submissions, written communications, meetings | Compliance with all laws, ethical and transparent conduct |
| Media | Ongoing | Press conferences and releases, social media, leadership interviews, association meetings | Transparency of business and ESG performance |
| Third-party Service Providers | Annually | MoUs, meetings, independent audits | Timely payment, transparent governance |

Stakeholder Grievance Mechanism

The Company maintains stakeholder engagement and grievance mechanisms that facilitate the timely identification, communication and resolution of concerns. All identified stakeholders have access to anonymous and formal grievance channels through the Stakeholder Engagement Policy and the Grievance Handling and Redressal Policy. The process is designed to be accessible, transparent, predictable and rights-compatible, while supporting equitable outcomes and constructive dialogue. The mechanism applies to employees, contractors, suppliers, customers, local communities, investors, regulatory

authorities and other relevant groups. Feedback and grievance outcomes are periodically reviewed to identify opportunities for improvement, strengthen stakeholder relationships, and support effective risk management and responsible business practices.

4.5 Corporate Policy Architecture

GRI 2-23, 2-24

KRCREPL has established a comprehensive set of publicly accessible and internal policies and procedures that guide ethical conduct, regulatory compliance and long-term sustainability alignment across the value chain.

The environmental policy architecture sets out formal commitments on biodiversity and habitat, climate change adaptation, energy consumption, greenhouse gas emissions, indoor environmental quality, material sourcing, pollution prevention, renewable energy, resilience to catastrophe and disaster, sustainable procurement, waste management and water consumption, and articulates the Company's policy commitment to Net Zero. The social policy architecture addresses child labour, community development, customer satisfaction, employee engagement, employee health and well-being, employee remuneration, forced and compulsory labour, freedom of association, the health and safety of communities, contractors, employees and customers, human rights, human capital, labour standards and working conditions, and stakeholder relations. The governance policy architecture addresses bribery and corruption, cybersecurity, data protection and privacy, executive compensation, fiduciary duty, fraud, political contributions and shareholder rights. Each policy is reviewed periodically and approved by the relevant governance body.

| Environmental Policies | Social Policies | Governance Policies |
|---|--|--|
| Biodiversity, Habitat and Land Use Policy; C&D Waste Management Policy; Sustainable Procurement Policy; Environmental Management System (EMS) | Human Rights Policy; POSH Policy; Pride Side Policy; Aanchal Policy (Maternity Support); HR Policy; EOH&S Policy; EHS Manual | ESG Policy; Code of Conduct; Code of Conduct for the Board and Senior Management; Anti-Bribery and Anti-Corruption Policy; Vigil Mechanism and Whistleblower Policy; Information Security Policy and ISMS Manual; Stakeholder Engagement Policy; Grievance Handling and Redressal Policy; Critical Supplier Selection Policy; Supplier Code of Conduct |

4.6 Business Ethics and Anti-Corruption

GRI 205, 206

KRCREPL has zero tolerance for any incidents of bribery, fraud and unethical behaviour across its workforce and value chain. The Anti-Bribery and Anti-Corruption (ABAC) Policy outlines prohibited conduct and mandatory pre-approval processes for gifts, hospitality and charitable contributions. Governance policies are implemented through a defined set of processes, including training on governance risks when an employee joins the organisation and through regular annual follow-ups, employee performance appraisal systems that integrate compliance with the codes of conduct, an investment due diligence process, systematically defined responsibilities, accountabilities and reporting lines across divisions, disciplinary actions up to dismissal under a zero-tolerance approach in the event of a breach, and confidential help desks and hotlines. Regular training, internal audits and third-party due diligence reinforce responsible practices. The Vigil Mechanism and Whistleblower Policy provide a confidential whistle-blower mechanism for reporting concerns, with non-retaliation guaranteed for disclosures made in good faith.

| Indicator | FY 2025-26 |
|--|------------|
| Operations assessed for corruption-related risks | 100% |
| Governance body members communicated / trained on anti-corruption policies | 100% |
| Employees communicated / trained on anti-corruption policies | 100% |
| Confirmed incidents of corruption | Zero |
| Legal actions for anti-competitive behaviour | Zero |
| Incidents of non-compliance with laws and regulations | Zero |

Regulatory Compliance

GRI 2-27

The Company's policies are aligned with all applicable legal and regulatory frameworks through a compliance management system. The Legatrix platform enables real-time tracking and digital documentation of statutory obligations, with accountability assigned at the project level. Internal audits are periodically conducted to assess compliance effectiveness. The Company maintains a process to monitor controversies, misconduct, penalties, incidents, accidents and breaches of its codes of conduct, and communicates these externally, where applicable, to affected stakeholders including clients and customers, the community and public, contractors, employees, investors and shareholders, regulators and government, and suppliers. The Company has achieved zero environmental and socio-legal non-compliances across the reporting period.

4.7 Risk Management Framework

GRI 2-25, 201-2

The Risk Management and Internal Control Framework operate through four steps: Identification, Evaluation, Mitigation and Adaptation, and Monitoring and Governance. The Corporate Governance and Policy Committee oversees risk management; the Board-level Risk Management Committee oversees the Enterprise Risk Management (ERM) framework, into which climate and regulatory risks are integrated. Environmental and social risks are assessed within ERM, in due diligence for new acquisitions, and through ESG screening of suppliers and contractors.

Within the last three years the Company has conducted social risk assessments addressing child labour, community development, customer satisfaction, employee engagement, employee health and well-being, forced or compulsory labour, freedom of association, the health and safety of communities, contractors and employees, human rights, human capital, and labour standards and working conditions, and governance risk assessments addressing bribery and corruption, cybersecurity, data protection and privacy, fraud and political contributions. As a standard part of its due diligence process for new acquisitions, the Company performs asset-level environmental and social risk assessments covering biodiversity and habitat, building safety, climate change adaptation, compliance with regulatory requirements, contaminated land, energy efficiency, energy supply, flooding, GHG emissions, health and well-being, indoor environmental quality, natural hazards, socio-economic factors, transportation, waste management, water efficiency and water supply. New acquisitions are also subject to a qualitative assessment of embodied carbon emissions.

| Risk Category | Key Mitigation Measures |
|--------------------------------|--|
| Cybersecurity and Data Privacy | Endpoint controls, cloud risk assessments, MDM, ISO 27001-aligned ISMS, VAPT; zero data breaches. |
| Project Management | Risk-integrated PM framework; multi-level reviews; MSP, SAP and BIM tools; quarterly cost-to-complete reviews. |
| Digital Transformation | Third-party platform integration; ERP (SAP HANA) and HCM upgrades; risk assessment before technology rollout. |
| Business Resilience | BCM policy with business impact analyses; BCP and DRP; stress-tested scenarios; crisis-response training. |
| ESG Risk | Active ESG committee; annual roadmap; site safety training; ESG governance, reporting and surveillance. |
| Regulatory Compliance | Legatrix platform for real-time tracking; periodic trainings; zero non-compliances. |
| Customer Experience | Biannual satisfaction surveys; service-request dashboards; expanded B2C app coverage. |
| Macro-Economic | Lead Indicator Framework for downturn detection; sales-velocity tracking; phased launches against thresholds. |
| Talent and Succession | Campus hiring; succession and knowledge-transfer systems; digitised HR workflows. |

4.8 Climate Resilience and TCFD-Aligned Risk Management

GRI 201-2, 305

Governance: Board oversight through the Risk Management Committee and ERM framework; ESG Committees and Working Groups drive implementation

Strategy: The entity's climate strategy incorporates resilience, supported by a systematic process for identifying and assessing the material financial impact of transition and physical climate risks across the

three horizons below, addressed through resource-efficient design and responsible construction. The assessment is TCFD-aligned and uses scenario analysis to evaluate the resilience of the strategy.

| Time Horizon | Period | Basis |
|--------------|-------------|---|
| Short-term | 1-5 years | Project duration from conceptualisation to construction completion. |
| Medium-term | 5-15 years | Timeframe to observe regulatory and policy-change impacts. |
| Long-term | 15-25 years | Building lifecycle in operational use. |

Physical risk - scenario analysis under SSP2-4.5 (moderate) and SSP5-8.5 (high) emissions pathways, aligned with IPCC AR6, across operations, continuity, resource availability, infrastructure resilience and supply chain.

| Risk Type | Risk Category | Potential Impact |
|----------------------|-----------------------------------|---|
| Acute (event-driven) | Extreme Rainfall / Floods | Work-hour and productivity losses, handover delays, infrastructure and material damage, RERA penalties, higher insurance costs, property-value decline. |
| Chronic | Higher Temperatures / Heat Stress | Labour productivity decline, supply chain disruption, higher energy use and operating costs, timeline delays. |
| Chronic | Water Stress / Drought | Higher water costs, soil desiccation affecting foundations and plumbing, greater reliance on water tankers. |
| Chronic | Rising Sea Levels | Coastal flood risk for Mumbai assets, operational disruption, erosion and storm damage. |

Transition risk - assessed against the IEA Net Zero Emissions by 2050 (1.5°C) scenario; risks prioritised by likelihood, business impact and response capacity.

| Risk Category | Time Horizon | Potential Business Impact |
|---------------|-----------------|--|
| Regulatory | Short to Medium | Decarbonisation targets, carbon-tax risk, evolving ESG disclosure and assurance mandates raising compliance costs. |
| Technology | Medium to Long | Higher capex for cleaner energy, asset depreciation, material cost escalation from supplier-level regulation. |
| Market | Short to Long | Customer reluctance to pay green premium, higher input costs, loss of business for a non-green portfolio. |
| Reputation | Ongoing | Stakeholder-confidence loss, higher cost of capital, litigation and activism risk, shifting consumer preferences. |

Climate Opportunities and Adaptation

| Opportunity / Adaptation Area | Measures and Potential Financial Impact |
|-------------------------------|---|
| Resource Efficiency | Water and energy-efficient technologies; improved C&D waste management; lower operating costs. |
| Energy Source | Building automation and renewables; reduced cooling investment; ROI on low-emission technology. |
| Products and Services | Flood-resistant materials, energy-efficient buildings, EV charging, green tariffs; revenue from a climate-resilient portfolio. |
| Physical Resilience | Elevated infrastructure in high-risk regions; RWH and STPs for water stress; reflective paints, green cover and insulated facades for heat. |
| Transition Mitigation | Renewables, sensor-based LED and smart controls, IGBC/LEED certification, LCA to cut embodied carbon, transparent disclosure. |

Financial Implications of Climate Risks and Opportunities

GRI 201-2

| Risk / Opportunity | Type | Description | Financial Implication (FY 2025-26) |
|------------------------------|-----------------|--|--|
| Physical risk | Acute / Chronic | Acute events such as extreme rainfall and flooding, and chronic stressors such as rising temperatures, heat stress, water stress and rising sea levels, affecting under-construction sites across Mumbai, Pune and Hyderabad. | Qualitative: loss of productive work-hours and slower construction progress during extreme-weather events; delays in project completion and handover, with associated RERA exposure; damage to site infrastructure and stored materials; higher cooling and water-tanker costs during heat and water stress; supply chain disruption affecting material availability and pricing; and upward pressure on insurance premiums for assets in higher-risk locations. |
| Regulatory / transition risk | Transition | Tightening decarbonisation and energy-efficiency regulation, carbon-pricing exposure, evolving ESG disclosure and assurance mandates, and shifting market and reputational expectations for low-carbon, green-certified buildings. | Qualitative: higher compliance and reporting costs; increased capital expenditure to adopt cleaner energy and lower-carbon materials; cost escalation passed through from supplier-level regulation; and potential demand softening or loss of green premium for assets that are not certified, with knock-on effects on sales velocity and cost of capital. |
| Climate opportunity | Opportunity | Resource-efficient design, renewable energy integration, green-certified and climate-resilient developments, EV charging and green-tariff offerings, and embodied-carbon reduction through whole-building life cycle assessment. | Qualitative: lower operating and utility costs across the portfolio; reduced exposure to energy-price volatility; stronger demand and pricing for certified green assets; improved asset value and marketability; and enhanced access to sustainability-linked finance. |

The Company is progressively committing to the SBTi for the updated portfolio baseline and pursuing a Net Zero pathway through improved emissions measurement, value-chain reduction, climate-smart technology, and the integration of climate into development and investment decisions.

4.9 Information Security and Data Privacy

GRI 418

Practices follow an ISO 27001-aligned ISMS, governed by the Chief Information Officer and the Information Security Management Forum. Controls include role-based access on a secure SAP platform, multi-factor authentication, end-to-end encryption, business continuity plans, regular VAPT, and employee awareness with phishing simulations.

| Indicator | FY 2025-26 |
|------------------------------|-------------------|
| Major data breaches recorded | 0 |
| ISMS framework | ISO 27001-aligned |

5 Environmental Performance

GRI 101, 301, 302, 303, 304, 305, 306

Environmental management minimises impact, conserves ecosystems, manages climate risk and embeds sustainability across the project lifecycle, supported by green building, renewable energy, water stewardship and waste management. UN SDGs: 6, 7, 11, 12, 13, 15.

5.1 Environmental Management System

GRI 2-23, 2-27

An ISO 14001:2015-aligned EMS provides the framework to identify, manage, monitor and mitigate environmental and OHS risks, progressively expanding into an Environmental and Social Management System (ESMS).

| EMS Pillar | Approach |
|------------------------|---|
| Policy and Leadership | Environmental Policy aligned with business goals; accountability through ethical conduct. |
| Risk and Compliance | Identify and monitor risks; implement mitigation; ensure legal and regulatory compliance. |
| Operational Control | Resource efficiency, lifecycle-impact management, disaster resilience and emergency preparedness. |
| Continuous Improvement | KPI monitoring; internal and third-party audits; stakeholder training; transparent reporting. |

Environmental Compliance

GRI 307-1, 2-27

| Indicator | FY 2025-26 |
|--|------------|
| Significant fines | Zero |
| Significant fines, total monetary value (₹) | Zero |
| Non-monetary sanctions | Zero |
| Dispute resolution cases | Zero |
| Total environmental non-compliance incidents | Zero |

5.2 Energy Management

GRI 302

Energy management targets reduced intensity, renewable integration and intelligent building technology. Construction energy is drawn from grid electricity, back-up DG sets and PPA-sourced renewables. Design-stage eQUEST simulations and periodic audits aligned with ASHRAE 90.1 and IGBC Green Homes v3.0 drive efficiency.

| Energy Source | Unit | FY 2025-26 |
|-----------------------------------|-----------|------------------|
| Non-renewable - DG sets (diesel) | GJ | 197706.16 |
| Non-renewable - petrol (vehicles) | GJ | 0 |
| Non-renewable - grid electricity | GJ | 22134.00 |
| Renewable - purchased PPAs | GJ | 0 |
| Total energy consumption | GJ | 219840.16 |

| Indicator | FY 2025-26 |
|---|------------|
| Energy intensity (GJ per sq. ft.) | 0.02 |
| Renewable energy share in total mix | 0% |
| Solar PV installed capacity | 0 kWp |
| Renewable electricity under green tariffs | 0 MWh |

Key Efficiency Measures

- Provision of Solar PV across operational residential common areas (~5% of total energy demand).
- Low-e double-glazed glass; IE-3 rated pumps and motors; LED with timer controls (10% communal-lighting reduction).
- BEE 5-Star and VRF HVAC integrated with the IBMS for centralised control; efficient water heating.
- Daylight simulations (SketchUp) to reduce artificial-lighting demand.
- 100% renewable energy sourced via Adani Electricity ‘Switch to Green’, with Green Energy Certificates.
- Post-occupancy occupant-awareness measures (brochures, sessions, green-home guidelines).

5.3 GHG Emissions Management

GRI 305

Emissions are monitored across Scope 1, Scope 2 and relevant Scope 3 categories per the GHG Protocol and the Scope 3 Standard. The Company collaborates with cement and steel suppliers on lower-carbon materials, recycled content and resource-efficient manufacturing to reduce embodied carbon.

Scope 1 and 2 Emissions

| GHG Emissions Category | FY 2025-26 (tCO ₂ e) |
|--|-----------------------------------|
| Scope 1 (diesel generation sets, fuels) | 14,743.22 |
| Scope 2 (grid electricity) | 4,365.32 |
| Total Scope 1 and 2 | 19,108.54 |
| Scope 1 and 2 intensity (tCO ₂ e / sq. ft.) | 0.0013 tCO ₂ e/sq. ft. |

Scope 3 Emissions

| Scope 3 Category | Emissions (tCO ₂ e) | Share (%) |
|---|--------------------------------|-------------|
| 1: Purchased Goods and Services | 69,343.76 | 3.14% |
| 2: Capital Goods | 3,056.02 | 0.14% |
| 3: Fuel and Energy-Related Activities | 5,166.22 | 0.23% |
| 4: Upstream Transportation and Distribution | 5,343.99 | 0.24% |
| 5: Waste Generated in Operations | 3,878.51 | 0.18% |
| 6: Business Travel | 514.43 | 0.02% |
| 7: Employee Commute | 54.55 | 0.00% |
| 11: Use of Sold Products | 2,118,980.71 | 96.04% |
| Total Scope 3 | 2,206,338.19 | 100% |

Methodology:

Category 1 (Purchased Goods and Services): Emissions were estimated using the spend-based method, applying

environmentally extended input-output (EEIO) factors from the EPA Supply Chain Greenhouse Gas Emission Factors v1.3 (2022 USD, purchaser price, factors inclusive of margins) to procurement expenditure mapped to NAICS-6 commodity codes. Spend was converted from INR to USD at the FY2022 average rate of 75.5. Factors are stated on an IPCC AR5 (GWP-100) basis.

Category 2 (Capital Goods): Capital equipment expenditure (plant and machinery, elevators, generating sets, chillers) was assessed on the spend-based method using the same EPA Supply Chain GHG Emission Factors v1.3 dataset applied in Category 1.

Category 3 (Fuel- and Energy-Related Activities): Upstream (well-to-tank) emissions of purchased diesel and electricity, together with grid transmission and distribution losses, were quantified. Diesel upstream emissions applied the DEFRA/DESNZ 2025 well-to-tank factor for diesel. Electricity upstream emissions applied the DEFRA/DESNZ overseas-electricity well-to-tank factor for India. Transmission and distribution losses were calculated using the Central Electricity Authority CO2 Baseline Database Version 21.0 grid emission factor (0.7117 tCO₂/MWh, FY2024-25), grossed up for a national aggregate technical and commercial loss of 16.4 percent.

Category 4 (Upstream Transportation and Distribution): Inbound material transport emissions were calculated on the fuel-based method, deriving fuel consumption from delivery distance and vehicle fuel efficiency by truck class (TERI-GIZ Freight GHG Calculator) and applying the India GHG Programme road diesel combustion factor of 2.6444 kgCO₂/litre. Emissions are reported on a tank-to-wheel basis.

Category 5 (Waste Generated in Operations): Emissions were estimated using the waste-type-specific (average-data) method, applying DEFRA/DESNZ 2025 waste disposal factors. Landfilled waste applied the commercial and industrial landfill factor (467.046 kgCO_{2e}/tonne) and recycled waste applied the open-loop recycling (transport) factor. Reused material was assigned a zero factor on the basis that it is not subject to a disposal or treatment process.

Category 6 (Business Travel): Air travel emissions were calculated on the distance-based method, applying DEFRA/DESNZ 2025 air travel factors for short-haul flights by cabin class, inclusive of radiative forcing. Passenger-kilometres were derived from sector distances in the travel management records for flown segments only. A 30 percent uplift was applied to represent surface (road) business travel based on past year patterns as primary data was not available.

Category 7 (Employee Commuting): Emissions from company-contracted commuter shuttles were calculated on the fuel-based (vehicle-level) method, deriving fuel consumption from route distance, daily return and trip frequency, and estimated vehicle fuel efficiency, and applying the India GHG Programme road diesel factor of 2.6444 kgCO₂/litre. Reported figures cover contracted shuttle services; personal-mode commuting is not included.

Category 11 (Use of Sold Products): Lifecycle operational emissions were estimated as annual energy consumption (Energy Performance Index of 65 kWh/m²/year applied to gross area of sold units) multiplied by the Central Electricity Authority CO₂ Baseline Database Version 21.0 weighted-average grid emission factor (0.710 tCO₂/MWh) over a 60-year assumed operating period.

EPI analysis: Energy Performance Index analysis (kWh/sq. m.) was calculated using DOE-2 simulation, aligned with IGBC, GRIHA and BEE guidelines.

Ozone-Depleting Substances and Fire Suppression

GRI 305-6

| Parameter | Unit | FY 2025-26 |
|---|------|------------|
| Total refrigerant (ODS) consumption / loss | kg | 0 (Zero) |
| Fire extinguisher refilling, CO ₂ type | Nos. | 749 |
| Fire extinguisher refilling, ABC type | Nos. | 650 |

5.4 Water Management

GRI 303

Water-efficient technologies and reuse minimise potable consumption and build resilience in water-stressed geographies, with water stewardship emphasised in design. Requirements are met by municipal supply and tankers.

| Indicator | FY 2025-26 |
|--|---------------|
| Total water withdrawal (surface, groundwater, third-party) | 164,895.38 KL |
| Total water discharge | 0 KL |
| Treated wastewater reused on-site | 0 KL |
| Total water consumption | 164,895.38 KL |
| Water intensity (KL per sq. ft.) | 0.01 |
| Rainwater harvesting capacity installed | 0 KL/day |
| STP capacity installed | 0 KL/day |

Key Conservation Measures

- Low-flow fixtures ($\geq 30\%$ reduction vs IGBC baseline); drip and smart weather-based irrigation ($\geq 50\%$ of landscaped area).
- Rainwater harvesting with permeable surfaces and recharge pits; stormwater reuse.
- MBBR-based STPs for treatment and reuse in landscaping, flushing and irrigation; grey-water recycling.
- Xeriscaping with drought-tolerant native flora; water budgeting and resident engagement.
- Regular water-quality testing; digital metering for zone-wise tracking and leak detection.

5.5 Waste Management

GRI 306

A segregation, reuse, recycling and responsible-disposal framework aligns with the C&D Waste Management Rules 2016 and the Swachh Bharat Mission. Target: divert at least 95% of construction waste from landfill.

| Waste Parameter | FY 2025-26 |
|-------------------------------------|---------------|
| Total waste generated | 20,220.95 MT |
| Waste diverted from disposal | 11,949.52 MT |
| Waste directed to disposal | 8,271.42 MT |
| Waste diverted from landfill | 59.09% |
| Hazardous waste generated | 0.185 MT |
| OWC capacity installed | 0 Kg/day |

C&D Waste Approach

| Focus Area | Approach |
|---------------------|---|
| Segregation | Source segregation into concrete, wood, metal, plastic, bricks, hazardous and recyclable streams; $\geq 75\%$ efficiently segregated. |
| Reuse and Recycling | On-site reuse of bricks, steel, concrete and timber; authorised recyclers for metals, plastics and gypsum. |
| Disposal Compliance | Authorised handlers; hazardous waste to designated treatment facilities. |
| Monitoring | Tracking system with quarterly review; internal and external audits; worker training and awareness. |

5.6 Biodiversity and Sustainable Landscapes

GRI 101, 304

Biodiversity is integrated into planning, design and operations through the Biodiversity, Habitat and Land Use Policy, following a mitigation hierarchy of avoidance, minimisation and restoration (with offsets where residual impact remains) towards no net loss and Net Positive Impact. The Company's biodiversity and nature-related strategy considers nature-related dependencies, impacts, risks and opportunities, with reference to the Taskforce on Nature-related Financial Disclosures (TNFD). New acquisitions are screened for biodiversity, habitat, resource and climate exposure. The Policy is embedded within the EIA process, EMS and ERM, and supported by partnerships, training and awareness initiatives.

| Mitigation Hierarchy | Action |
|----------------------|--|
| Avoidance | Adjust layouts and design to protect sensitive zones and avoid protected areas. |
| Minimisation | Sustainable construction to reduce land disturbance; lighting and noise controls. |
| Restoration | Rehabilitate and restore nearby green spaces and habitats. |
| Offsets | Offset projects with ecological viability assessments where residual impact remains. |

| Indicator | FY 2025-26 |
|--|-----------------|
| Total trees planted | [XX] |
| Native plant species integrated | [XX] |
| Biodiversity risk assessments / EIAs conducted | 22 |
| Habitats protected or restored | [To be Updated] |

Conservation Measures

- Biodiversity Risk Assessments and EIAs at planning stage, aligned with MoEFCC and SEIAA guidelines.
- Preservation of natural topography, water bodies and heritage trees; native, drought-resistant landscaping.
- Urban forests, permeable surfaces and green infrastructure; buffer zones around water bodies and sensitive areas.
- Heat-island reduction via canopy and permeable surfaces; NGO, research and government partnerships for monitoring.

5.7 Materials and Resource Efficiency

GRI 301-1, 301-2

Certified low-embodied-carbon green products are maximised; existing stock is consumed before fresh procurement; recycled-content materials are used where feasible. WBLCA evaluates embodied carbon and optimises material selection.

| Recycled Input Material | Unit | FY 2025-26 |
|--|----------------|-----------------|
| Recycled steel content | % | [To be Updated] |
| Fly ash in concrete (cement replacement) | % | [To be Updated] |
| Recycled aggregates | MT | [To be Updated] |
| Recycled content in blocks | % | [To be Updated] |
| Recycled plastic / composite materials | MT | [To be Updated] |
| Reclaimed wood or timber | m ³ | [To be Updated] |

5.8 Green Buildings and Sustainable Design

GRI 302

Green-certified development advances energy efficiency, water conservation, waste management and occupant well-being (CII-GBC MoU since 2007). Green principles, WBLCA and smart technologies (sub-metering, smart irrigation, leak detection, real-time IAQ) are applied from design through construction, alongside site-selection criteria spanning accessibility, infrastructure, landscape and hazard resilience.

| IGBC Certification Category | FY 2025-26 Built-up Area |
|-------------------------------|--------------------------|
| IGBC registered built-up area | 20.97 msf |
| IGBC Platinum certified | 10.14 msf |
| IGBC Gold certified | 5.51 msf |
| IGBC Silver certified | 3.62 msf |
| LEED certified / pursuing | 0.63 msf |

Asset Infrastructure and Building Systems

- Integrated Building Management Systems (IBMS) for centralised operational control across key projects.
- Fire alarm, public address, CCTV and access-control systems across properties.
- EV charging with 16-amp sockets for at least 5% of total car parks, supporting green mobility.
- Solar PV across residential common areas; advanced MBBR-based STPs and Organic Waste Composters deployed across operational assets.
- Indoor environmental quality: natural lighting, adequate ventilation, low-VOC finishes, ‘No Smoking’ signage, and daylight simulations

6 Social Performance

GRI 2-7, 2-8, 401-418

The social agenda spans workforce development, diversity and inclusion, occupational health and safety, human rights, customer engagement, community development and sustainable supply chain management. UN SDGs: 1, 3, 4, 5, 8, 10, 11, 17.

6.1 Workforce Overview

GRI 2-7, 2-8, 401

Equal-opportunity hiring without discrimination on age, position or gender. The consolidated profile of on-roll employees and off-roll workers is set out below.

On-Roll Employees by Category and Gender

| Employee Category | Male | Female | Other | Total |
|--------------------------------|------------|------------|----------|-------------|
| Top Management | 110 | 15 | 0 | 125 |
| Senior Management | 425 | 72 | 0 | 497 |
| Middle Management | 456 | 74 | 0 | 530 |
| Others | 4 | 1 | 0 | 5 |
| Total On-Roll Employees | 995 | 162 | 0 | 1157 |

6.2 Diversity, Equity and Inclusion

GRI 405, 406

DE&I is advanced through inclusive policies and a culture of belonging: zero-tolerance on discrimination, a POSH policy, and initiatives including PowHer, the Pride Side Policy and the Aanchal Policy. Pronoun sharing and a buddy system support onboarding. The Company monitors human capital metrics for its governance bodies and its employees, including gender ratio, age group distribution, board tenure and the gender pay gap. The employee health and well-being programme follows a structured approach through targeted actions covering physical and social health and well-being through measures spanning physical and mental healthcare access, flexible working hours, healthy eating, physical activity, indoor air quality, thermal comfort and social interaction.

| Indicator | FY 2025-26 |
|--|-------------------|
| Share of women in all management positions | 14% |
| Share of women in junior management | 13.96% |
| Share of women in revenue-generating functions | [XX]% |
| Share of women in STEM-related positions | [XX]% |
| LGBTQ+ team members | Actively included |

Governance Body Diversity and Pay Parity

GRI 405-1, 405-2

| Board Composition | <30 yrs | 30-50 yrs | >50 yrs |
|-------------------|---------|-----------|---------|
| Male | 0 | 0 | 4 |
| Female | 0 | 0 | 0 |

| Employee Category | Basic Salary (Women:Men) | Remuneration (Women:Men) |
|-------------------|--------------------------|--------------------------|
| Senior Management | [XX] | [XX] |
| Middle Management | [XX] | [XX] |
| Junior Management | [XX] | [XX] |

Note: Grade-wise internal fitment checks address pay disparities. Discrimination incidents FY 2025-26: 0 (Zero) (GRI 406-1).

Key DE&I and Well-being Programmes

| Programme | Description |
|----------------------|---|
| Pride Side Policy | Support for transgender staff: gender-reassignment financial aid, adoption assistance, same-sex partner insurance, counselling, gender-neutral restrooms. |
| Aanchal (Maternity) | Counselling, transport allowances, return-to-work sensitivity, 'My Saheli' buddy system, on-site crèche and day-care. |
| PowHer (Women's ERG) | Peer networking, knowledge sharing and professional development for women. |
| ReachOut (EAP) | Free counselling, wellness coaching, and legal/financial advisory for employees and families (1to1 Help). |
| WeCare Grievance | Concerns raised at wecare@raheja.com with 48-hour response; quarterly E-Connect sessions. |

6.3 Talent, Benefits and Development

GRI 401, 404

Talent management combines career development, performance reviews and succession planning. Full-time employees receive life insurance, healthcare, disability cover, retirement provision, and paid parental leave (primary caregiver 26 weeks; non-primary 1 week). Learning spans functional, behavioural and ESG domains (Shikhar, SEED, Future-Forward Leadership, Harvard Business Publishing, Sustainability Ideathon). The Company provides both professional training, sustainability and ESG-specific training to all employees; ESG-specific training covers environmental, social and governance issues, and human-rights training is extended to all employees. Employee satisfaction is measured through an independent third-party survey conducted with Great Place to Work, which captures an overall satisfaction score, and the Company operates a structured employee engagement programme that responds to survey outcomes through action planning, implementation, feedback sessions and focus groups.

| Talent and L&D Parameter | FY 2025-26 |
|---|--------------|
| Total employee training hours | 10,137 hours |
| Average training hours per employee | 8.79 hours |
| Employee satisfaction (Great Place to Work) | [XX] / 100 |
| Performance evaluations conducted | 100% |

6.4 Occupational Health and Safety

GRI 403-2, 403-5

OHS is managed through ISO 14001:2015 and ISO 45001:2018 certified systems covering employees, visitors, contractors and clients, with compliance to the BOCW Act 1996 tracked via Legatrix. Each site has dedicated KRCREPL and contractor safety officers, with regular EHS inspections. Hazards are managed through a six-step HIRA process; incidents trigger a preliminary HSE report within 12 hours and a cross-functional investigation shared across projects.

The Company monitors occupational health and safety performance through various OHS indicators, which capture proactive prevention activity, and record safety outcomes. Indicators monitored over the

last three years include the injury rate, lost day rate and absentee rate, alongside work station and workplace checks. The metrics below are consolidated across all active project sites for FY 2025-26.

Leading Indicators

GRI 403-2, 403-5, 403-9, 403-10

| OHS Indicators | Unit | FY 2025-26 |
|-------------------------------------|-----------|------------|
| Total man-hours worked | Man-hours | 20,977,498 |
| Safety observations and inspections | Nos. | 7,396 |
| Near misses reported | Nos. | 91 |
| Worker safety training sessions | Nos. | 1,168 |
| Staff safety training sessions | Nos. | 453 |
| Internal and external safety audits | Nos. | 45 |
| Safety training delivered | Man-hours | 12,954 |

| OHS Indicators | Unit | FY 2025-26 |
|----------------------------------|------|------------|
| First-aid cases | Nos. | 162 |
| Medically treated injuries (MTI) | Nos. | 1 |
| Lost time injuries (LTI) | Nos. | 3 |
| Dangerous occurrences | Nos. | 4 |
| Fatalities | Nos. | 0 (Zero) |

Worker Well-being

- Pre-employment medical check-ups (BOCW Act 1996); daily Toolbox Talks; first-aid rooms with visiting doctors at all sites.
- Drinking water cleaned weekly and tested quarterly (IS 10500); job rotation for extreme-weather/confined-space tasks.
- National Safety Week (100+ activities, 8 regions); monthly Safety Committee meetings with rotating worker representation.

6.5 Labour Welfare and Camp Conditions

Site-based workers receive safe living conditions and welfare provision at labour camps, with measures for health, dignity and environmental responsibility.

- Hygienic camps: separate sanitary facilities, RO water, recreation room, summer restrooms, crèche and library.
- Health: weekly doctor visits, medical aid, tetanus and eye-check camps, sanitary-pad vending and disposal.
- Mosquito control via guppy fish (zero dengue/malaria/chikungunya); organic waste composted with the local gram panchayat.
- Plastic waste donated to authorised recyclers; 30+ trees planted within the camp.

6.6 Human Rights and Due Diligence

GRI 2-23, 2-24, 406-411

Zero tolerance for modern slavery, trafficking, forced or child labour, and discrimination, across operations and the value chain. Human rights are governed by a policy architecture spanning core, people, and governance/value-chain policies.

| Policy Group | Policies |
|--------------------------|---|
| Core | Human Rights Policy; Code of Conduct; ESG Policy; Stakeholder Engagement Policy; Grievance Handling and Redressal Policy. |
| People | POSH; Pride Side; Aanchal; HR Policy Manual; EOH&S Policy and EHS Manual. |
| Governance / Value Chain | ABAC Policy; Vigil Mechanism and Whistleblower Policy; Supplier Code of Conduct; Sustainable Procurement Policy; Information Security Policy. |

HRDD assessments (FY 2025-26): Independent third-party assessments at two under-construction sites, Junagar Jade City and NIBM Phase IV, against the UDHR, UNGC, OECD, ILO and UN Guiding Principles, covering twelve themes (governance, labour compliance, collective bargaining, discrimination, H&S, working conditions, grievance handling, community), triangulated through documentary review, site and labour-camp inspection, and confidential worker interviews.

| Findings | Summary |
|---------------------|---|
| Confirmed strengths | No forced, bonded or child labour; freedom of movement verified; wage parity across gender, caste, religion and origin; BOCW-aligned statutory wages; mature OHS with free PPE and on-site medical provision; active community-impact controls. |
| Improvement areas | Formalise multi-level grievance mechanisms with response timelines; itemised payslips and wage transparency; standardised working-hours/overtime records; migrant-worker entitlement documentation and multilingual materials; human-rights clauses in contractor agreements; structured worker representation. |
| Good practices | Anonymous NGO grievance channel; measurement-based work model preserving worker autonomy; transparent digital task logging; supported migrant travel; well-equipped on-site medical provision. |

Note: Site-specific corrective action plans with owners and timelines are monitored through management review; re-assessment verifies closure, with scope to expand to further sites.

6.7 Customer Engagement and Satisfaction

GRI 416, 417, 418

Customer engagement is driven by the ‘ROYALTY’ programme across online and offline channels (cater to everyone, social engagement, expert collaboration, create memories), including the annual Royalty Sports Bash. A ‘Green Construction Booklet’ and trained salesforce communicate green features (OWCs, STPs, water recycling, EV charging, low-VOC paints) in English and regional languages.

| Indicator | FY 2025-26 |
|--|------------|
| Average customer satisfaction score (CSAT) | [XX] / 5 |
| Customer complaints received | [XX] |
| Average complaint resolution time | [XX] days |

6.8 Community Development

GRI 203, 413, 415

Community programmes span healthcare, education, skill development and livelihoods, delivered through the ‘WE WILL’ campaign and NGO partnerships across Mumbai, Pune and Hyderabad. Need-assessment surveys, impact assessments and formal grievance channels guide engagement.

| Indicator | FY 2025-26 |
|--------------------------------|------------|
| Voluntary social contributions | ₹ [XX] Mn |
| Political contributions | Nil |

| Indicator | | FY 2025-26 |
|---------------------------------|--|------------|
| Programme | Focus | |
| S.L. Raheja Hospital | Tertiary medical care (Fortis partnership); complimentary surgeries for underprivileged communities. | |
| Apparel Training Centre, AP | Garment-industry training for women from remote villages. | |
| Vipla Foundation | Skill training for underprivileged women in facility management, beauty and wellness. | |
| Teaching Tree (Teach For India) | Education for children from disadvantaged backgrounds. | |
| Sadhana Educational Society | Curriculum on ecological awareness and sustainable development. | |
| Wheels of Kindness | Employee volunteering assembling wheelchairs for Cheshire Homes. | |

Note: No Company funds are used for political contributions (ABAC Policy).

6.9 Sustainable Supply Chain Management

GRI 204, 308, 414

Suppliers are governed by a Supplier Code of Conduct, Sustainable Procurement Policy and Critical Supplier Selection Policy. The Company does not procure Red-List harmful substances and prioritises safer alternatives. A four-stage framework, screening, categorisation, evaluation and engagement, embeds ESG across sourcing, monitored through centralised governance. ESG-specific requirements are integrated into the procurement process and apply to contractors, suppliers and the wider supply chain beyond tier-one suppliers, covering business ethics, child labour, environmental process standards, environmental product standards, the health and safety of employees, health and well-being, human rights, and labour standards and working conditions. The supply chain engagement programme spans the development and application of ESG policies, planning and preparation for engagement, development of an action plan, implementation, training, programme review and evaluation, and feedback sessions with stakeholders.

| Stage | Description |
|----------------|--|
| Screening | ESG-risk assessment by sector, scope and compliance history; labour, emissions and H&S track record; background checks where needed. |
| Categorisation | By spend, criticality, location and ESG relevance; determines monitoring frequency and depth. |
| Evaluation | ESG Evaluation Tool weighted across eight themes; scores from documentation and on-site practice inform contract eligibility. |
| Engagement | Training, ESG toolkits, dialogues and feedback surveys; capacity-building for developing vendors. |

Note: Eight evaluation themes: legal compliance, ESG management systems, business integrity, pollution management, resource efficiency and circular economy, climate and GHG, labour and working conditions, and occupational health and safety.

Supplier Code of Conduct - key principles: occupational health and safety (safe working conditions, injury prevention); business integrity and ethics (zero tolerance for bribery and facilitation payments); product quality and safety (agreed standards and quality assurance); labour and human rights (prohibition of child and forced labour, fair wages and humane hours); and environment (waste, emissions and resource-efficiency management, with mandatory regulatory compliance).

| Indicator | FY 2025-26 |
|---|------------|
| Critical suppliers covered under Supplier Code of Conduct | [XX]% |
| Building materials sourced locally | [XX]% |
| New suppliers screened on environmental criteria | [XX]% |

| Indicator | FY 2025-26 |
|--|------------|
| New suppliers screened on social criteria | [XX]% |
| Suppliers assessed for environmental / social impacts | [XX] |
| Suppliers with significant negative impacts identified | [XX] |

7 Sustainable Development and Construction Practices

KRCREPL's sustainability commitments are embedded throughout the design, construction and major-renovation lifecycle of its projects. This section consolidates the Company's construction-stage ESG approach, covering environmental and social requirements applied to projects under design and construction, materials and embodied carbon, energy and water efficiency in design, construction-waste management, and health, safety and stakeholder engagement on active sites.

7.1 ESG Requirements in Project Development

Sustainability and applicable regulatory requirements are integrated from the earliest stages of project development. Site selection and development planning are informed by accessibility, existing urban infrastructure, natural landscape characteristics and local environmental conditions, supporting efficient land use, improved connectivity, resilience to natural hazards and the preservation of ecological functions. Green building principles are incorporated during planning and design, and sustainability considerations are integrated into the evaluation of potential development opportunities and new acquisitions, which are assessed for impact on biodiversity and habitat, resource availability, environmental sensitivities and climate-related exposures.

At every major project milestone, project teams formally review sustainability and climate-related aspects, including the status of targeted green building certifications, progress against sustainability goals, and the management of climate-related risks and opportunities. Project-level governance is delivered through dedicated Working Groups spanning Engineering, MEP, EHS, Contracts and Procurement teams, reporting upward through the Implementation and Steering Committees.

Environmental requirements applied to projects under design and construction address energy efficiency, renewable energy, greenhouse gas emissions, water efficiency and conservation, construction and demolition waste management, sustainable materials and responsible sourcing, indoor environmental quality, biodiversity and habitat, pollution prevention, and climate change adaptation and resilience. Social requirements applied to projects under design and construction address the health and safety of workers and the surrounding community, human rights, labour standards and working conditions, accessibility and inclusive design, and community impact and engagement.

Site selection requirements consider access to public transport, proximity to amenities, the use of previously developed or brownfield land where feasible, avoidance of flood-prone and high-hazard locations. The Company is cognizant of the impacts its operations have on environment and biodiversity. With regards to these the Company takes these considerations into account while planning, assessing and implementing its operations and mitigation measures.

| Development-stage ESG Requirement | Approach |
|---|--|
| Green building certification | Green building principles incorporated at design stage; targeted IGBC certification across the portfolio; LEED pursued for applicable assets. |
| Climate and resilience screening | Physical and transition climate-risk considerations, flood and hydrogeological studies, and resilience measures integrated into project planning and design. |
| Environmental and biodiversity assessment | Biodiversity Risk Assessments and Environmental Impact Assessments integrated at the planning stage, aligned with MoEFCC and SEIAA guidelines. |
| Whole-building life cycle assessment | WBLCA conducted to evaluate embodied carbon and optimise material selection. |

7.2 Materials and Embodied Carbon

GRI 301

The Company maximises the use of certified green products with low embodied carbon, consumes existing material stock before procuring fresh materials, and encourages recycled-content materials wherever feasible. Whole Building Life Cycle Assessments are conducted using One Click LCA software for cradle-to-grave evaluation of embodied carbon, and the Company collaborates with cement and steel suppliers to promote lower-carbon materials, recycled content and resource-efficient manufacturing.

Materials selection requirements consider the environmental and health attributes of building materials, with declarations sourced for key categories: **Environmental Product Declarations** for cement and paints; **Health Product Declarations** for glass; and **GreenPro**-certified timber and wood (Indian Timber Products, Rama Ply).

Innovation in Construction Methods

- Cut-to-size customised granite slabs for flooring and wall cladding, reducing shipment weight and transportation carbon footprint.
- Ready-made plaster preferred over traditional sand-cement mix designs, significantly reducing transportation trips.
- Efficient flush and flow fixtures to optimise water consumption across developments.
- Wastewater treated and repurposed for flushing, improving water efficiency and reducing fresh-water demand.
- Reflective paints on rooftops to manage heat ingress and reduce cooling loads.
- Whole Building Life Cycle Assessments conducted to evaluate embodied carbon and optimise material selection.

7.3 Energy Efficiency in Design and Construction

GRI 302

Energy performance is engineered into projects from the design stage. The Company undertakes energy simulations using eQUEST software during design to evaluate building energy performance and identify reduction opportunities and conducts periodic energy audits aligned with ASHRAE 90.1 and IGBC Green Homes v3.0. Energy Performance Index (EPI) analysis, using the DOE-2 simulation methodology, evaluates the in-use energy performance of constructed buildings.

Design and construction-stage energy measures include solar PV systems for common-area operations, low-e double-glazed glass, IE-3 rated pumps and motors, LED lighting with timer-based controls, BEE 5-Star rated and VRF-based HVAC integrated with the IBMS, efficient water-heating systems, and daylight simulations using SketchUp to optimise natural light. Full details and the energy performance dataset are provided in Section 5.2.

7.4 Water Efficiency in Design and Construction

GRI 303

Water stewardship is emphasised during the design phase of new projects. Design and construction-stage water measures include low-flow fixtures targeting a minimum 30% reduction from the IGBC baseline, drip and weather-based smart irrigation across at least 50% of landscaped areas, rainwater harvesting systems with permeable surfaces and groundwater-recharge pits, stormwater reuse, on-site STPs using MBBR technology for wastewater treatment and reuse, grey-water recycling, and xeriscaping with drought-tolerant native flora. Full details and the water performance dataset are provided in Section 5.4.

7.5 Construction and Demolition Waste

GRI 306

Construction and Demolition (C&D) waste is managed in line with the C&D Waste Management Rules, 2016, and the Swachh Bharat Mission, guided by the principles of reduce, reuse and recycle. The Company seeks to divert at least 95% of construction waste from landfills through source segregation (minimum 75% efficiently segregated), on-site reuse of bricks, steel, concrete and timber, and partnerships with authorised recyclers for metals, plastics and gypsum. The detailed C&D waste approach and the FY 2025-26 waste performance dataset are provided in Section 5.5.

7.6 Health, Safety and Stakeholder Engagement on Active Sites

GRI 403, 413, 414

On active construction sites, KRCREPL applies its ISO 45001:2018-certified OHS management system, HIRA process, daily Toolbox Talks, on-site medical provision and structured worker welfare measures at labour camps, as detailed in Sections 6.4 and 6.5. Construction-stage health and safety performance is monitored through the tracking of work-related injuries, lost time injuries, dangerous occurrences and fatalities. Contractor and supply-chain partners are screened and engaged on ESG criteria under the Sustainable Supply Chain Framework (Section 6.9), and human rights due diligence is conducted at under-construction sites (Section 6.6). Community impact and engagement are managed through noise and dust controls, adherence to local construction-timing norms, community need-assessment surveys, and project-level grievance mechanisms (Section 6.8).

7.7 Development Targets

Forward-looking development-stage commitments are tracked against the FY 2025-26 baseline and include maintaining 100% green-building certification across the portfolio and advancing towards zero waste to landfill across operational assets, progressively increasing the renewable energy share, and embedding climate-risk assessment across all operating geographies. Baseline progress against these commitments is set out in Section 4.1.

8 Innovation and Financial Performance

8.1 Innovation in Sustainable Development

GRI 2-6

Innovation and technology play an important role in advancing sustainable development by improving building performance, operational efficiency and environmental outcomes. KRCREPL integrates digital tools, simulations and data-driven assessments across project planning and operations to strengthen sustainable design and decision-making.

- Whole Building Life Cycle Assessment (WBLCA) using One Click LCA software for cradle-to-grave evaluation of embodied carbon in building materials.
- Energy Performance Index (EPI) analysis leveraging DOE-2 simulation methodology for residential developments.
- IGBC Green Homes v3.0-aligned energy simulations using eQUEST software for all residential projects.
- Daylight simulation using SketchUp software to optimise natural light levels in compliance with IGBC standards (minimum 110 lux).
- AI-powered cybersecurity threat detection systems under pilot deployment for real-time anomaly identification.
- Sustainability Ideathon: a 60-day cross-departmental innovation initiative generating 20+ ideas, of which 13 were shortlisted for entity-wide implementation.

8.2 Financial Performance

GRI 201, 207

A strong financial capital base strengthens the Company's ability to generate and deploy financial resources to create long-term value for shareholders, investors and all stakeholders. Financial performance is underpinned by disciplined project execution, prudent capital allocation and a commitment to delivering projects ahead of committed timelines.

| Indicator | FY 2025-26 |
|--------------------------|--|
| Revenue from Operations* | ₹ 6384.17 Mn |
| Gross Pre-Sales* | ₹ 35820 Mn |
| EBITDA | Refer to Financial Statements available here: [website link to inserted] |

* Statutory audit in progress and to be completed in July 2026, the values mentioned are subject to change basis the audit outcomes. The final audited figures will be available on KRC REPL's website.

Approach to Tax

GRI 207-1

The Company is committed to responsible tax management, grounded in full regulatory compliance and transparency. A description of the Company's tax strategy, governance and the linkage of the tax approach to its business and sustainability strategy is provided in the financial sections of the Company's statutory reporting.

Note: Detailed financial statements, the Directors' Report and the Management Discussion and Analysis are provided in the Company's statutory reporting and are incorporated by reference.

9 Performance Data Tables

The following consolidated data tables present the quantitative disclosures for FY 2025-26 across the consolidated reporting boundary. All values are presented at the overarching organisational level.

9.1 Employees and Other Workers

GRI 2-7, 2-8

| Workforce Category | Male | Female | Other / Not Disclosed | Total |
|---------------------|------|--------|-----------------------|-------|
| Permanent employees | 991 | 161 | 0 | 1152 |
| Temporary employees | 4 | 1 | 0 | 5 |

9.2 Energy Consumption Within the Organisation

GRI 302-1

| Energy Source | Unit | FY 2025-26 |
|---------------------------------------|-----------|-------------------|
| Diesel (DG sets) | GJ | 197,706.16 |
| Petrol (vehicles) | GJ | 0 |
| Grid electricity purchased | GJ | 22,134.00 |
| Renewable electricity purchased (PPA) | GJ | 0 |
| Total energy consumption | GJ | 219,840.16 |

9.3 Water Withdrawal, Discharge and Consumption

GRI 303

| Water Parameter | Unit | FY 2025-26 |
|---|-----------|-------------------|
| Surface water withdrawal | KL | 0 |
| Groundwater withdrawal | KL | 0 |
| Third-party water (municipal + tankers) | KL | 164,895.38 |
| Total water withdrawal | KL | 164,895.38 |
| Total water discharge | KL | 0 |
| Treated wastewater reused on-site | KL | 0 |
| Total water consumption | KL | 164,895.38 |

9.4 GHG Emissions

GRI 305

| Emissions Category | Unit | FY 2025-26 |
|---|----------------------------|---------------------|
| Scope 1 GHG emissions | tCO ₂ e | 14,743.22 |
| Scope 2 GHG emissions | tCO ₂ e | 4,365.32 |
| Scope 3 GHG emissions | tCO ₂ e | 2,206,338.19 |
| Total GHG emissions (Scope 1 + 2 + 3) | tCO₂e | 2,225,446.73 |
| GHG emissions intensity (Scope 1 and 2) | tCO ₂ e/sq. ft. | 0.0013 |
| Emissions of ozone-depleting substances (ODS) | kg | 0 |

9.5 Waste Generated, Diverted and Disposed

GRI 306

| Waste Parameter | Unit | FY 2025-26 |
|--|------|---------------|
| Total waste generated | MT | 20,220.953 |
| Waste diverted from disposal (reused, recycled, composted) | MT | 11,949.525 |
| Waste directed to disposal | MT | 8,271.428 |
| Hazardous waste generated | MT | 0.185 |
| Waste diversion rate | % | 59.09% |

9.6 New Hires and Employee Turnover

GRI 401-1

| Category | <30 yrs | 30-50 yrs | >50 yrs | Total |
|--------------------|---------|-----------|---------|-------|
| New hires - Male | [XX] | [XX] | [XX] | [XX] |
| New hires - Female | [XX] | [XX] | [XX] | [XX] |
| Turnover - Male | [XX] | [XX] | [XX] | [XX] |
| Turnover - Female | [XX] | [XX] | [XX] | [XX] |

9.7 Work-Related Injuries and Ill Health

GRI 403-9, 403-10

| Safety Parameter | Employees | Workers (Non-Employees) |
|--|-----------|-------------------------|
| Fatalities | 0 | 0 |
| High-consequence work-related injuries | 0 | 0 |
| Recordable work-related injuries | 0 | 4 |
| Recordable work-related ill-health cases | 0 | [XX] |

9.8 Average Training Hours

GRI 404-1

| Employee Category | Male (avg. hrs) | Female (avg. hrs) | Total (avg. hrs) |
|------------------------|-----------------|-------------------|------------------|
| Senior Management | [XX] | [XX] | [XX] |
| Middle Management | [XX] | [XX] | [XX] |
| Junior Management | [XX] | [XX] | [XX] |
| Overall Average | [XX] | [XX] | [XX] |

9.9 Diversity of Employees

GRI 405-1

| Employee Category | Women (%) | <30 yrs (%) | 30-50 yrs (%) | >50 yrs (%) |
|-------------------|-----------|-------------|---------------|-------------|
| Senior Management | [XX] | [XX] | [XX] | [XX] |
| Middle Management | [XX] | [XX] | [XX] | [XX] |
| Junior Management | [XX] | [XX] | [XX] | [XX] |

10 Assurance and Reporting Index

10.1 Independent Assurance

KRCREPL has undertaken an independent external assurance of its non-financial ESG performance disclosures through an independent third-party assurance provider. The assurance engagement was conducted with reference to ISAE 3000 (Revised) at a “Limited Level” of assurance. The exercise covered the ESG strategy, management approach and selected performance disclosures presented in this Databook. The full assurance statement is available at www.krahejacorphomes.com/sustainability and forms part of this disclosure.

10.2 GRI Content Index

The table below maps the GRI Standards referenced in this Databook to the sections in which the related disclosures appear.

| GRI Standard | Description | Reference Section |
|---------------|--|---|
| GRI 2 | General Disclosures 2021 | About This Databook; Corporate Profile; ESG Governance and Strategy |
| GRI 3 | Material Topics 2021 | ESG Governance and Strategy (Materiality) |
| GRI 201 | Economic Performance | Innovation and Financial Performance; Climate Resilience |
| GRI 203 | Indirect Economic Impacts | Sustainable Development; Community Development |
| GRI 204 | Procurement Practices | Sustainable Supply Chain Management |
| GRI 205 / 206 | Anti-corruption; Anti-competitive Behaviour | Business Ethics and Anti-Corruption |
| GRI 207 | Tax | Innovation and Financial Performance (Approach to Tax) |
| GRI 301 / 302 | Materials; Energy | Materials and Resource Efficiency; Energy Management |
| GRI 303 | Water and Effluents | Water Management |
| GRI 304 | Biodiversity | Biodiversity and Sustainable Landscapes |
| GRI 305 | Emissions | GHG Emissions Management |
| GRI 306 | Waste | Waste Management |
| GRI 307 | Environmental Compliance | Environmental Management System |
| GRI 308 / 414 | Supplier Environmental / Social Assessment | Sustainable Supply Chain Management |
| GRI 401-404 | Employment; Labour Relations; OHS; Training | Social Performance (Workforce, OHS, L&D) |
| GRI 405 / 406 | Diversity and Equal Opportunity; Non-discrimination | Diversity, Equity and Inclusion; Human Rights |
| GRI 407-411 | Freedom of Association; Child / Forced Labour; Security; Indigenous Rights | Human Rights and Due Diligence |
| GRI 413 | Local Communities | Community Development and Social Responsibility |
| GRI 415 | Public Policy | Voluntary Social Contributions |

| GRI Standard | Description | Reference Section |
|---------------|---|--|
| GRI 416 / 417 | Customer Health and Safety; Marketing and Labelling | Customer Engagement and Satisfaction |
| GRI 418 | Customer Privacy | Information Security and Data Privacy; Customer Engagement |

10.3 Abbreviations and Full Forms

| Abbr. | Full Form | Abbr. | Full Form |
|-----------------|--|-------------|---|
| ABAC | Anti-Bribery and Anti-Corruption | ASHRAE | American Society of Heating, Refrigerating and Air-Conditioning Engineers |
| BCM / BCP / DRP | Business Continuity Management / Plan / Disaster Recovery Plan | BEE | Bureau of Energy Efficiency |
| BIM | Building Information Modelling | BOCW | Building and Other Construction Workers (Act) |
| BOD / COD | Biochemical / Chemical Oxygen Demand | C&D | Construction and Demolition |
| CSAT | Customer Satisfaction Score | CSR | Corporate Social Responsibility |
| DE&I | Diversity, Equity and Inclusion | DG | Diesel Generator |
| DOE-2 | Department of Energy building energy simulation engine | EAP | Employee Assistance Programme |
| EHS / EOH&S | Environment, Health and Safety / Environment, Occupational Health and Safety | EIA | Environmental Impact Assessment |
| EMS | Environmental Management System | EPI | Energy Performance Index |
| ERM | Enterprise Risk Management | ESG | Environmental, Social and Governance |
| EV | Electric Vehicle | FY | Financial Year |
| GHG | Greenhouse Gas | GJ | Gigajoule |
| GRI | Global Reporting Initiative | GRIHA | Green Rating for Integrated Habitat Assessment |
| HIRA | Hazard Identification and Risk Assessment | HRDD | Human Rights Due Diligence |
| HVAC | Heating, Ventilation and Air Conditioning | IBMS | Integrated Building Management System |
| IGBC | Indian Green Building Council | ILO | International Labour Organization |
| IPCC | Intergovernmental Panel on Climate Change | ISMS | Information Security Management System |
| ISO | International Organization for Standardization | KL / KLD | Kilolitre / Kilolitres per Day |
| KMP | Key Managerial Personnel | KPI | Key Performance Indicator |
| KRCREPL | K Raheja Corp Real Estate Private Limited | kWh / kWp | Kilowatt-hour / Kilowatt-peak |
| L&D | Learning and Development | LCA / WBLCA | Life Cycle Assessment / Whole Building Life Cycle Assessment |
| LED | Light Emitting Diode | LEED | Leadership in Energy and Environmental Design |

| Abbr. | Full Form | Abbr. | Full Form |
|-----------|---|-------------|---|
| LGBTQ+ | Lesbian, Gay, Bisexual, Transgender, Queer and others | LTI / LTIFR | Lost Time Injury / Frequency Rate |
| MBBR | Moving Bed Biofilm Reactor | MoEFCC | Ministry of Environment, Forest and Climate Change |
| msf / MT | Million Square Feet / Metric Tonnes | NAREDCO | National Real Estate Development Council |
| NPI | Net Positive Impact | NZE | Net Zero Emissions |
| ODS | Ozone-Depleting Substances | OHS | Occupational Health and Safety |
| OWC | Organic Waste Composter | POSH | Prevention of Sexual Harassment |
| PPA | Power Purchase Agreement | PPE | Personal Protective Equipment |
| PV | Photovoltaic | REIT | Real Estate Investment Trust |
| RERA | Real Estate (Regulation and Development) Act | ROI | Return on Investment |
| SAP | Systems, Applications and Products | SBTi | Science Based Targets initiative |
| SCoC | Supplier Code of Conduct | SDG | Sustainable Development Goal |
| SEIAA | State-level Environment Impact Assessment Authority | SPCB | State Pollution Control Board |
| SSP | Shared Socioeconomic Pathway | STP | Sewage Treatment Plant |
| TBT | Toolbox Talk | TCFD | Task Force on Climate-related Financial Disclosures |
| TDS / TSS | Total Dissolved Solids / Total Suspended Solids | UDHR | Universal Declaration of Human Rights |
| UNGC | United Nations Global Compact | UNGP | UN Guiding Principles on Business and Human Rights |
| UN SDG | United Nations Sustainable Development Goal | VAPT | Vulnerability Assessment and Penetration Testing |
| VOC | Volatile Organic Compound | | |