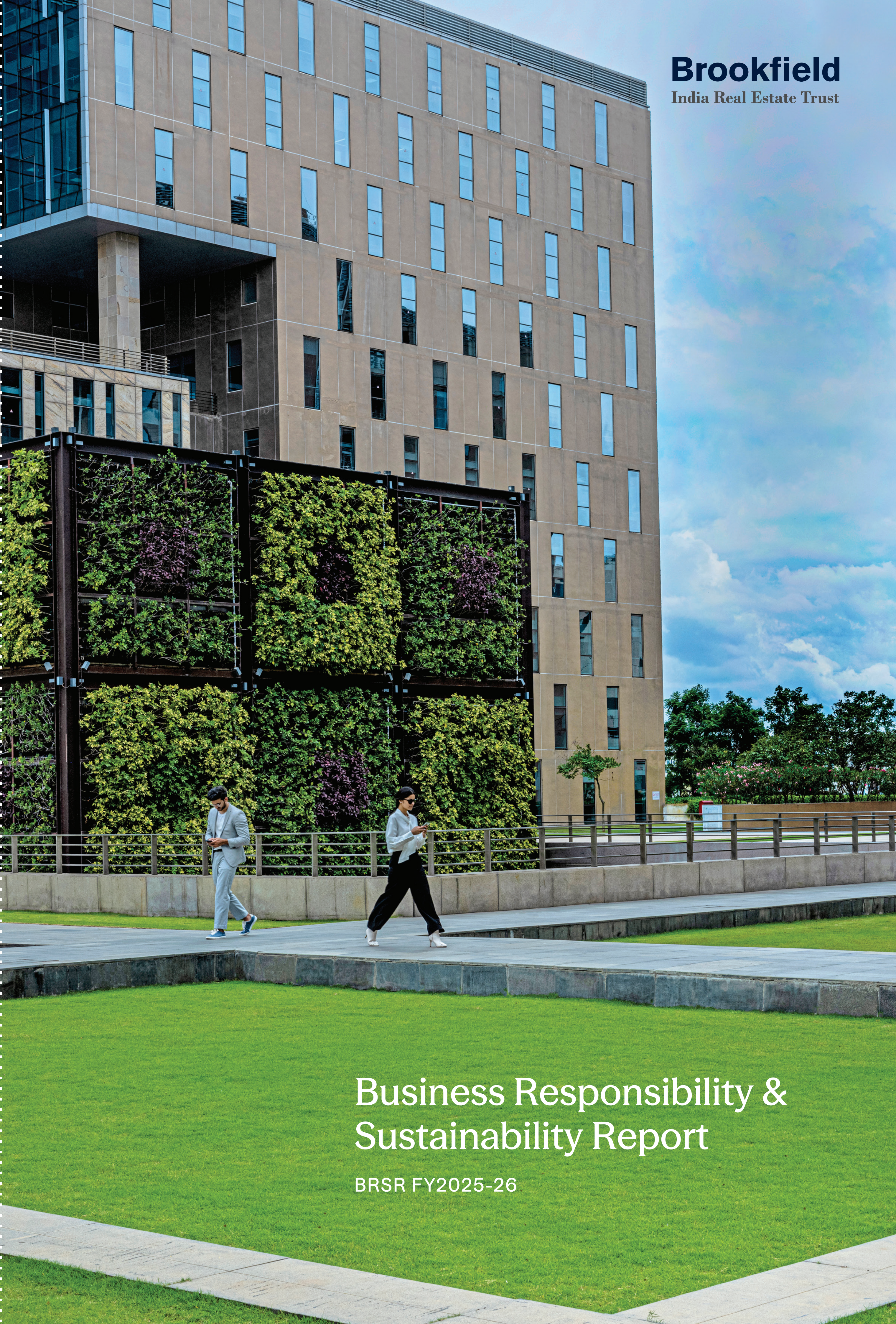
Brookfield
India Real Estate Trust



Business Responsibility & Sustainability Report

BRSR FY2025-26

Business Responsibility & Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the entity

1	Corporate Identity Number (CIN) of the Listed Entity	Brookfield India Real Estate Trust (Brookfield India REIT) is a Trust and hence CIN is not applicable. SEBI registration number of Brookfield India REIT is IN/REIT/20-21/0004
2	Name of the Listed Entity	Brookfield India Real Estate Trust (Brookfield India REIT)
3	Year of incorporation	Brookfield India REIT was settled on July 17, 2020 at Mumbai, Maharashtra, India as a contributory, determinate and irrevocable trust under the provisions of the Indian Trusts Act, 1882 (as amended). Brookfield India REIT was registered with the Securities and Exchange Board of India on September 14, 2020 at Mumbai as a real estate investment trust, pursuant to the REIT Regulations, having registration number IN/REIT/20-21/0004.
4	Registered office address	Godrej BKC, Office No. 2, 4th Floor, Plot C-68, 3rd Avenue, G-Block, Bandra-Kurla Complex, Bandra (East), Mumbai, Maharashtra – 400051 (Registered office address of Brookprop Management Services Private Limited, Acting Manager)
5	Corporate address	Principal place of Business of Brookfield India REIT - 1st Floor, Asset No. 8, Unit No. 101, Worldmark-2, Hospitality District Aerocity, IGI Airport, New Delhi 110037
6	E-mail	reit.compliance@brookfield.com
7	Telephone	+91-11 4929 5555
8	Website	https://www.brookfieldindiareit.in/
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	**Name of stock exchange** / **Scrip code** Bombay Stock Exchange (BSE) Limited: Units SCRIP CODE: 543261; NCD SCRIP CODE: 977393 National Stock Exchange of India (NSE) Limited: BIRET
11	Paid-up Capital	As on March 31, 2026, total outstanding units of Brookfield India REIT is 749,385,513 and unit capital as on March 31, 2026 on consolidated basis is INR 2,08,119.81 million.
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mukund Krishnan Kumar Vice President, ESG esg.india@brookfield.com Tel:+91-11 4929 5555
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together):	This report is prepared on consolidated basis. 1. Candor Kolkata One Hi-Tech Structures Private Limited 2. Festus Properties Private Limited 3. Shantiniketan Properties Private Limited 4. Candor India Office Parks Private Limited 5. Seaview Developers Private Limited 6. Candor Gurgaon One Realty Projects Private Limited 7. Kairos Properties Private Limited 8. Rostrum Realty Private Limited 9. Aspen Buildtech Private Limited 10. Oak Infrastructure Developers Private Limited 11. Arnon Builders and Developers Private Limited 12. Mountainstar India Office Parks Private Limited 13. Arliga Ecoworld Business Parks Private Limited: The information provided under this report contains the information for Brookfield India REIT and above companies owned by Brookfield India REIT, on consolidated basis. Unless specified specifically, information contained hereinafter shall be read for Brookfield India REIT and above companies, owned by Brookfield India REIT.

14	Name of assurance provider	TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD)
15	Type of assurance	Limited assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Operating lease rentals	Brookfield India REIT leases out offices and retail spaces to mix of global and domestic tenants in technology, BFSI, consulting, telecom, healthcare, F&B and others.	72.25 %
2	Maintenance services	Brookfield India REIT provides common area maintenance services, including security, technical and housekeeping services.	27.31 %

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Operating lease rentals and common area maintenance services	NA	99.56 %

III. Operations

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

Location	Number of plants	Number of offices	Total
National	-	11 (Office and retail assets)	11
International	-	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Value (in numbers)
National (No. of States)	7
International (No. of Countries)	0

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

Not Applicable. Exports contribution to total turnover is zero, as all our assets are located within India.

c. A brief on types of customers:

Brookfield India REIT caters to leading organizations seeking innovative and sustainable workplace solutions. Our clientele includes diverse sectors such as IT & ITeS, BFSI, Consulting, Manufacturing, Retail, F&B and Media & Telecom sectors and their global capability centres (GCCs).

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	153	118	77%	35	23%
2.	Other than Permanent (E)	639	548	86%	91	14%
3.	Total employees (D + E)	792	666	84%	126	16%
WORKERS						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than Permanent (G)	5293	4719	89%	574	11%
6.	Total workers (F + G)	5293	4719	89%	574	11%

NA – Not applicable. Workers at our assets are employed by our vendors and sub-vendors. There are no workers on our pay roll.

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	3	1	33%	2	67%
2.	Other than Permanent (E)	4	4	100%	0	0
3.	Total differently abled employees (D + E)	7	5	71.4%	2	28.6%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than permanent (G)	10	10	100%	0	0
6.	Total differently abled workers (F + G)	10	10	100%	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	0	0%

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

	FY 2025-26 (Turnover rate in current FY 26) (%)			FY 2024-25 (Turnover rate in previous FY 25) (%)			FY 2023-24 (Turnover rate in the year prior to the previous FY 24) (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.1	25.7	24.5	20.75	2.53	16.25	19.91	25.45	21.01
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Candor Kolkata One Hi-Tech Structures Private Limited	Subsidiary	100%	Yes
2	Festus Properties Private Limited	Subsidiary	100%	Yes
3	Shantiniketan Properties Private Limited	Subsidiary	100%	Yes
4	Candor India Office Parks Private Limited	Subsidiary	100%	Yes
5	Seaview Developers Private Limited	Subsidiary	100%	Yes
6	Candor Gurgaon One Realty Projects Private Limited	Subsidiary	50%	Yes
7	Kairos Properties Private Limited	Subsidiary	50%	Yes
8	Rostrum Realty Private Limited	Joint Venture	50%	Yes
9	Aspen Buildtech Private Limited	Subsidiary of Rostrum Realty Private Limited	50%	Yes
10	Oak Infrastructure Developers Private Limited	Subsidiary of Rostrum Realty Private Limited	50%	Yes
11	Arnon Builders and Developers Private Limited	Subsidiary of Rostrum Realty Private Limited	50%	Yes
12	Mountainstar India Office Parks Private Limited	Subsidiary	100%	Yes
13	Arliga Ecoworld Business Parks Private Limited	Subsidiary	100%	Yes

VI. CSR Details

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

As Brookfield India REIT is Real Estate Investment Trust registered with SEBI under SEBI (Real Estate Investment Trust) Regulation, 2014, therefore the provision of CSR as per Section 135 of Companies Act, 2013 are not applicable. However, as a good corporate governance practice, Brookprop Management Services Private Limited, acting as manager of Brookfield India REIT monitor the compliance and implication of CSR provision as per section 135 of Companies Act, 2013 on the compaies owned by Brookfield India REIT. Accordingly, for the financial year ended March 31, 2026, the CSR provisions were applicable to Shantiniketan Properties Private Limited, Candor India Office Parks Private Limited, Aspen Buildtech Private Limited, Oak Infrastructure Developers Private Limited which have made thier CSR expenditure as per the annual action plan approved by their respective Board of Directors and for other companies to which CSR provisions were not applicable i.e. Candor Kolkata One Hi-Tech Structures Private Limited, Festus Properties Private Limited, Seaview Developers Private Limited, Kairos Properties Private Limited, Candor Gurgaon One Realty Projects Private Limited, Mountainstar India Office Parks Private Limited, Arnon Builders & Developers Private Limited, Rostrum Realty Private Limited, a voluntarily spend of Rs. 5 lacs was made towards CSR initiative for the financial year ended March 31, 2026.

ii. Turnover of Brookfield India REIT (in ₹) (FY 2025-26): 29,711.44 million INR

iii. Net worth of Brookfield India REIT (in ₹) (FY 2025-26): 195,621.23 million INR

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Governance Policies	0	0	NIL	0	0	NIL
Investors (other than shareholders)	Yes Investor Charter	3	0	NIL	0	0	NIL
Shareholders (Unitholders)							
Employees and workers	Yes Governance Policies	2	0	For workers, customer and value chain, we have centralised helpdesk with a toll free number and email id.	1	0	NIL
Customers*		5419	23		5730	0	NIL
Value Chain Partners		0	0		0	0	NIL

*These complaints are primarily day to day property management issues such as electrical, plumbing, civil and so on. and are attended within defined SLA.

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

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

S. No.	Material Topic	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	Approach to Adapt / Mitigate Risk or Capture Opportunity	Financial Implications (Positive / Negative)
1	Health, Safety & Wellbeing	R & O	Workplace incidents, contractor safety failures, tenant wellbeing concerns	Implement HSE management systems, safety audits, training, incident reporting	Negative: Claims, fines, downtime. Positive: Lower insurance costs, improved productivity
2	Climate Risks & Action	R & O	Physical climate risks, carbon regulations, transition risks	Climate resilience planning, net-zero roadmap, emissions reduction targets	Negative: Asset devaluation, increased insurance and compliance costs. Positive: Enhanced asset value and investor appeal
3	Water	R & O	Water scarcity, rising costs, regulatory restrictions	Water efficiency projects, rainwater harvesting, recycling systems	Negative: Increased utility costs and operational disruptions. Positive: Cost savings and improved resilience
4	Ethics, Integrity & ABC	R	Potential bribery, fraud and unethical conduct	Strong compliance framework, training, whistleblower mechanisms	Negative: Fines, legal costs, reputational damage
5	Waste Management	R & O	Increasing waste disposal costs and regulatory requirements	Circular economy initiatives, recycling programs, waste segregation	Negative: Compliance costs. Positive: Reduced waste disposal expenses
6	Energy Efficiency, Decarbonisation & Renewable Energy	R & O	Rising energy prices and carbon regulations	Green building upgrades, renewable energy procurement, energy monitoring	Negative: Capex requirements. Positive: Lower operating costs and green asset premium
7	Nature & Biodiversity	R & O	Biodiversity regulations affecting development projects	Biodiversity assessments, conservation initiatives, green infrastructure	Negative: Development restrictions and delays. Positive: Improved project approvals and ESG ratings
8	Human Rights	R & O	Labour rights violations in operations or supply chain	Human rights due diligence, supplier screening, grievance mechanisms	Negative: Legal liabilities and reputational damage. Positive: Strong stakeholder trust
9	Community Engagement & Philanthropy	O	Strong community relations support social license to operate	Community investment programs and engagement plans	Positive: Enhanced reputation and stakeholder goodwill
10	Customer Satisfaction	R & O	Tenant dissatisfaction may reduce occupancy and retention	Tenant feedback systems, service improvements, smart building solutions	Negative: Vacancy and revenue loss. Positive: Higher occupancy and rental premiums
11	Diversity, Equity & Inclusion	R & O	Talent attraction and workforce inclusiveness challenges	Inclusive hiring, DEI policies and leadership accountability	Positive: Improved talent retention and innovation
12	Transparency & Reporting	R & O	Growing ESG disclosure requirements from investors and regulators	Robust ESG reporting framework and assurance processes	Negative: Compliance costs. Positive: Improved investor confidence
13	Data Privacy & Cyber Security	R & O	Cyber attacks, data breaches and operational disruption	Cybersecurity controls, employee training, incident response plans	Negative: Regulatory penalties and business interruption. Positive: Enhanced stakeholder trust
14	Sustainability Governance & Oversight	R & O	Weak governance can undermine sustainability performance	Board oversight, ESG committees and performance monitoring	Positive: Improved investor confidence and access to capital

S. No.	Material Topic	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	Approach to Adapt / Mitigate Risk or Capture Opportunity	Financial Implications (Positive / Negative)
15	Human Capital Development	O	Need for skilled workforce to support business growth	Learning programs, leadership development and succession planning	Positive: Productivity gains and reduced turnover
16	Stakeholder Engagement	O	Expectations from investors, tenants, regulators and communities	Structured stakeholder engagement processes	Positive: Better decision-making and risk management
17	Responsible Supply Chain	R & O	Supplier-related environmental, labour and compliance risks	Supplier code of conduct, audits and ESG screening	Negative: Supply disruption and compliance failures. Positive: Improved supply chain resilience
18	Sustainable Development	O	Supports long-term business sustainability and resilience	Integrate sustainability into investment and operational decisions	Positive: Long-term value creation
19	Technology, Innovation & Artificial Intelligence	R & O	Technology disruption and cyber risks; efficiency opportunities	Technology governance, innovation strategy and AI controls	Positive: Operational efficiency and improved customer experience
20	Sustainable Finance	O	Growing investor demand for sustainable investment products	Green bonds, sustainability-linked loans and ESG financing	Positive: Lower cost of capital and enhanced investor access
21	Economic Performance	O	Strong financial performance supports long-term growth	Portfolio optimization and operational excellence	Positive: Revenue growth and shareholder value creation
22	Regulatory Compliance	R	Increasing environmental, safety and ESG regulations	Compliance management systems and periodic audits	Negative: Fines, penalties and operational restrictions
23	Risk Assessment & Management	R & O	Emerging risks can affect operations and enterprise value	Enterprise risk management framework and periodic reviews	Negative: Potential losses if unmanaged. Positive: Improved resilience
24	Indoor Air Quality	R & O	Poor indoor environments affect occupant health and satisfaction	IAQ monitoring, HVAC upgrades and green building certifications	Negative: Tenant complaints and reputational risk. Positive: Improved occupancy and retention

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Brookfield India REIT has adopted certain policies, please refer Corporate Governance Report in Annual Report for the financial year ended March 31, 2026. Further, list of policies are available on our website https://www.brookfieldindiareit.in/governance and the policy documents are made available to our personnel on our intranet portal, with regular reminders of their key principles being shared through various communication channels.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, our policies apply to relevant stakeholders and encourage adherence to the same.								
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 9001, 14001, 45001, 50001, 27001 • Indian Green Building Council – New building, Existing building, Net zero waste, Net zero energy, Health & wellbeing • LEED – New building, Existing building • WELL Equity, Health and Safety • British Safety Council • National Safety Council • Bureau of energy efficiency star rating • Excellence in Design and Greater Efficiencies (EDGE by IFC)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	• Achieve net zero emissions by 2040 or sooner across portfolio and target to reduce at least 50% by 2030 • 100% of the portfolio powered by renewable energy by 2027. The following targets have been set as per our Blueprint 2030 plan: • 15% reduction energy intensity • Water positive operations • Net Zero waste in operations and development • 20% embodied carbon reduction target in developments • 100% accessibility features embedded across buildings • 100% green leasing across portfolio • 100% assets have green building ratings • 100% assets to achieve good or excellent indoor air quality • 50% reduction in portfolio carbon emissions • 100% assets with biodiversity assessment and neutrality plan • 100% assets assessed for both physical and transition risk every 3 years • INR 4,000 crore sustainable financing across portfolio • 70 target NPS score • 25% women's representation on the Board								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Brookfield India REIT remains dedicated to achieving its targets with progress consistently aligning with timelines. We are on track to fulfil targets as per the committed timelines. Please refer to Blueprint 2030 section in Annual Report 2025-26 for the detailed progress.								

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):	The below statement is given by the Chief Executive Officer and Managing Director of the Manager, Mr Alok Aggarwal, highlighting the importance of ESG in our day-to-day operations. Brookfield India REIT's ESG and sustainability roadmap, Blueprint 2030, continues to guide every decision we take across the portfolio. While we continue to work towards our net zero ambitions by 2040 or sooner, we made meaningful strides towards that commitment in FY 2026. We retained our 5-star GRESB rating for the fourth consecutive year, and 100% of our portfolio now operates under sustainability certifications including IGBC, EDGE, BEE Energy Star and ISO standards. The ₹20 billion Sustainability-Linked Bond, the largest such issuance by an Indian REIT was structured with performance milestones tied directly to our ESG targets, reflecting how deeply sustainability is embedded in our capital strategy. "We believe sustainability drives better business outcomes. Our goal is to build a platform that future generations will value and trust."
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Alok Aggarwal DIN: 00009964 Designation: Chief Executive Officer and Managing Director
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The board's governance is made more effective through sub-committees such as CSR and Sustainability committee, Nomination and Remuneration committee, Risk management committee and so on. The Board is regularly reviewing the overall ESG vision, strategy and performance of the REIT and provides guidance to navigate the rapidly evolving ESG complexities faced by the real estate industry.

10. Details of Review of NGRBCs by the Company:

Subject for Review	**Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee**									**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
	P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
Performance against above policies and follow up action	Yes									Periodically or as per business requirement								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Periodically or as per business requirement								

	P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, Brookfield India REIT has carried out an independent assessment by external agencies such as TUV SUD (ISO 9001, 14001, 45001, 50001), British Safety Council and other consultants to provide assurance on non-financial sustainability disclosures.								

12. If answer to question ① above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
The entity does not consider the principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	-	The Board dedicated time throughout the year to stay informed on business updates, regulatory changes, economic trends and sustainability issues.	100%
Key Managerial Personnel	5	Anti -Bribery & Corruption, Human Rights, Cybersecurity and Data Privacy, Prevention of Sexual Harassment	100%
Employees other than BoD and KMPs	1177	Anti-Bribery & Corruption, Human Rights, Cybersecurity and Data Privacy, Prevention of Sexual Harassment	More than 95%
Workers	9653	Skill Upgradation- Behavioral, Skill Upgradation-Technical/ IT, Health and safety, Human Right Issues	More than 80%

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	-
Settlement	-	SEBI	20,47,500	Show cause notice dated June 11, 2024, in terms of Rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules 1995 read with Sections 15-I and 15HB of the SEBI Act, 1992 pertaining to provisions of Regulations 7(d) read with Clauses 5 & 7 of Schedule VI of the SEBI (Real Estate Investment Trust) Regulation, 2014	No
Compounding fee	Nil	Nil	Nil	Nil	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	-
Punishment	Nil	Nil	Nil	-

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

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

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

Yes, our Anti-Bribery and Corruption Policy establish a strict zero-tolerance approach to bribery and corrupt practices. The policy clearly prohibits employees, directors and value chain partners from offering, giving, soliciting, or accepting anything of value with the intent to improperly influence business decisions or obtain an unfair advantage.

The policy is accessible on the company's intranet portal and also available on our website https://www.brookfieldindiareit.in/governance.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

None

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	57	59

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not applicable	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Not applicable	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	17%	13%
	b. Sales (Sales related parties / Total Sales)	3%	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NA	NA
	d. Investments (Investments in related parties / Total Investments made)	0	100%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% Age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1. 3 awareness programs conducted across three cities covering 212 vendors 2. Anti-bribery and Code of Conduct online training	• Health & safety • Code of Conduct (COC) • Anti- Bribery and corruption (ABC) Policy • Diversity, equity and inclusion (DEI), Environmental, social and governance (ESG) • Procurement Process • Learning and development (L&D)	12%

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

Yes, Brookfield India REIT has Conflict of interest policy in place to avoid/manage conflict of interests involving members of the Board and key managerial personnels. Conflict of interests are actively managed through the Audit Committee of the Board.

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

Essential Indicators

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

	Current Financial Year (FY 2025-26)	Previous Financial Year (FY 2024-25)	Details of improvements in Environmental and social impacts
R&D	We have undertaken various initiatives attributed to environmental and social improvements across our operations. However, we will granularly disclose data from FY 2027.		
Capex			

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

a. Yes, Brookfield India REIT has procedures in place for sustainable sourcing. Our screening process covers country and sector-specific risks including financial solvency, controversies, prior regulatory violations, environmental, health and safety (EHS), and ethical parameters. Post-empanelment, vendors are subject to periodic performance evaluations, with a threshold-based rating system; vendors falling below acceptable standards may be required to implement corrective actions or face debarment. Supplier self-assessments, audits, and regular reviews ensure ongoing compliance.

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

b. We allocated 35.4% of our annual procurement volume to procure good and services from Micro, small and medium enterprises (MSME) in FY 2025-26.

Total value of inputs sourced (in million INR): 7062

Value of inputs that were sourced sustainably (in million INR): 2501

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Brookfield India REIT follows 5R approach: Reduce, Reuse, Recycle, Refuse, and Rot; which guide our efforts to reduce waste generation at source, use resources efficiently, and divert waste from landfills wherever possible. As part of Brookfield India REIT's Blueprint 2030, we are working towards achieving net zero waste certification across all our assets by 2030.

Brookfield India REIT does not manufacture any product; however we manage waste on behalf of our tenants and waste generated while performing maintenance services.

- We run zero single use plastic campaigns across all assets
- All plastic waste, e-waste, hazardous waste and other waste is disposed off to authorized recyclers.
- We treat all our organic waste through composting and bio-methanation.

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

Not applicable as Brookfield India REIT is a service-based entity.

Leadership Indicators

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

Brookfield India REIT undertook its first Embodied Carbon emission assessment with an independent third-party expert for its portfolio of greenfield and upgradation projects, establishing a critical baseline for data-driven decarbonization strategies. Through rigorous Life Cycle Assessments (LCA), the assessment identifies hot spots for embodied carbon in current practices, recognises challenges and opportunities for further reduction. Assessment was carried for entire life span (i.e. cradle to gate) of our portfolio. This encompasses all GHG emissions associated with Embodied and Operational emissions.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not Applicable					

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

Name of Product / Service	Description of the risk / concern	Action Taken
The assessment indicates consistent incremental reductions in embodied carbon across projects, delivering measurable improvements in carbon efficiency. It further demonstrates that adopting alternative low-carbon materials can reduce embodied carbon emissions by up to 13% from the baseline without any additional cost. Overall, embodied carbon performance remains aligned with Brookfield's 2040 decarbonisation roadmap, with the portfolio closely tracking interim targets.		
Focus area	**Baseline embodied emissions**	**Estimate potential reduction**
Core and shell	400-500 Kg CO2e/m2	11%
Interior upgrades: Common areas	70-100 Kg CO2e/m2	12%
Interior upgrades: Office fit out	180-200 Kg CO2e/m2	13%
Landscape upgrades	120-175 Kg CO2e/m2	13.6%

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Not applicable as Brookfield India REIT is a service-based entity.		

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics including packaging)	Not applicable as Brookfield India REIT is a service-based entity.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable as Brookfield India REIT is a service-based entity.	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	118	118	100%	118	100%	118	0%	118	100%	118	100%
Female	35	35	100%	35	100%	35	100%	35	0%	35	100%
Total	**153**	**153**	**100%**	**153**	**100%**	**153**	**100%**	**153**	**100%**	**153**	**100%**
Other than Permanent employees											
Male	548	548	100%	548	100%	548	0%	548	100%	548	100%
Female	91	91	100%	91	100%	91	100%	91	0%	91	100%
Total	**639**	**639**	**100%**	**639**	**100%**	**639**	**100%**	**639**	**100%**	**639**	**100%**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	Not Applicable										
Female											
Total											
Other than Permanent workers											
Male	4719	4719	100%	4719	100%	4719	0%	4719	0%	4719	0%
Female	574	574	100%	574	100%	574	100%	574	0%	574	0%
Total	**5293**	**5293**	**100%**	**5293**	**100%**	**5293**	**100%**	**5293**	**0%**	**5293**	**0%**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	-	-

Note: While costs are being incurred towards well-being of employees and workers, the same are not being tracked in an itemised manner for workers. Hence, we shall endeavour to disclose in FY 2027.

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Current Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N	100%	100%	N
ESI	100%	100%	Y	100%	100%	Y
Others- please specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes, at Brookfield India REIT, all of our assets have universal accessibility standards implemented. We are committed to make all our campuses universally accessible for persons with all forms of disabilities through inclusive design considerations like developing inclusive pathways, parking, lobbies, lifts, staircases, toilets, etc. Some of our features of universal accessibility across our campuses include dedicated parking, wheelchair accessible campuses, tactile indicators, automated entry/exit, dedicated accessible elevator, and Braille enabled lifts and signages. We achieved the WELL Equity rating for all our assets, signifying that our developments meet high standards of inclusivity, accessibility, and equity for all occupants including PwD.

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

Yes, our Equal Opportunity Policy, Code of Conduct and Positive Work Environment Policy promote equal opportunity as per the Rights of Persons with Disabilities Act, 2016. We promote the inclusion of Persons with Disabilities (PWDs) in our workforce. The policy is accessible on the company's intranet portal and also available on our website https://www.brookfieldindiareit.in/governance.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	67%	NA	NA
Total	**100%**	**83%**	**NA**	**NA**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, our Code of Conduct covers the details of mechanism to receive and redress grievances from all our employees and workers. The mechanism is explained in Principle 5, Essential Q5.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	153	0	0	143	0	0
Male	118	0	0	108	0	0
Female	35	0	0	35	0	0
Total Permanent Workers	Not Applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	Health and Safety and Skill upgradation trainings including fire fighting, first aid, work at height, 5S, emergency preparedness, CPR, OHS Policy and objectives, Advanced Excel and powerpoint, have been conducted. However, we will granularly disclose data from FY 2027.									
Female										
Total										
Workers										
Male	Health and Safety and Skill upgradation trainings including fire fighting, first aid, work at height, 5S, emergency preparedness, CPR, OHS Policy and objectives, Advanced Excel and powerpoint, have been conducted. However, we will granularly disclose data from FY 2027.-									
Female										
Total										

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees*						
Male	118	118	100%	108	108	100%
Female	35	35	100%	35	35	100%
Total	153	153	100%	143	143	100%

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Workers						
Male	NA					
Female						
Total						

*Permanent Employees only

10. Health and safety management system:

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

Yes, our safety and well-being management systems are built on the PDCA (Plan–Do–Check–Act) framework, which supports continuous improvement and adherence to highest standards of Environmental, Health, and Safety (EHS) practices. The management system is developed in alignment with ISO 45001 (Occupational Health and Safety), with all assets certified under the standard. This ensures consistency and standardisation in safety practices across our portfolio. Brookfield India REIT's health and safety management system covers all our employees, contractual workers, vendors, tenants, and visitors.

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

- Hazard Identification and Risk Assessment (HIRA) is conducted to identify operational hazards, evaluate associated risks, and implement appropriate control measures.
- In addition, TILE (Task, Individual, Load, Environment) assessments are carried out to identify and mitigate risks related to manual handling activities by addressing ergonomic, stress-related, and psychosocial factors, while also incorporating emergency response planning for hazard-specific scenarios.
- We also conduct internal and external safety audits on a regular basis the continually improve the safety management system.
- We have also integrated health and safety in our contractual framework. The relevant EHS General Contract Terms for contractors and OHS guidelines are in alignment with IFC requirements and encompass requirements related to ESG policies, allocation of resources, standard operating procedures for OHS, hazard and impact assessments, the EHS plan, the emergency preparedness plan, the EHS Committee, EHS infrastructure, labor camp specifications, training, personal protective equipment ("PPE"), safety signage, health and safety provisions, waste management, accidents/incidents management, work stoppages, audits, and penalties for non-compliance.

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

Yes, we have well-established processes that enable workers to report work-related hazards and remove themselves from unsafe situations. Our detailed Standard Operating Procedures (SOPs) for incident reporting clearly defined timelines, reporting methodologies, escalation triggers, and mechanisms for capturing lessons learned. Workers can report hazards through the following methods:

- Direct supervisor reporting of hazards or unsafe work conditions
- Estate manager and security manager numbers are displayed at every building for any direct complaints
- There is a dedicated 24*7*365 helpdesk with a toll free number which remains accessible to all workers.
- The management messages and policy is clearly displayed at key areas of the building which empower the workers from stopping work in case of any hazard being identified.
- Workplace engagement and consultation forum (WECF) meetings are organised every month for seeking feedback on safety improvements or hazards.
- Safety drop boxes are present at key areas to enable workers to raise anonymous complaints.

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

Yes, employees/workers have access to non-occupational medical and healthcare services. We have a dedicated wellness centre/ambulance equipped with facilities such as first aid support, a resting area, and basic medical assistance.

- We offer comprehensive health insurance covering major illness for our employees. This year we rolled out an additional benefit for out-of-pocket medical expenses including pharmacy, doctor consultations and dental & vision care in addition to annual preventive health check-ups.
- All workers undergo an annual health checkup and have access to a medical practitioner for any consultation. The cost of the same are borne by the organisation.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.56	0
Total recordable work-related injuries	Employees	0	0
	Workers	9	1
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

We prioritize the health, safety, and well-being of our employees, tenants, and partners. Our Occupational Health Safety and Well-Being (OHS&W) Policy goes beyond the concept of 'zero harm' and focuses on continual improvement, ensuring compliance with legal standards, empowering employees, proactively identifying risks, and engaging stakeholders.

Safety is embedded in our culture, starting with security checks at entrances and extending to all operational aspects. Key safety management elements include a detailed safety risk management framework, regular safety training, and incident management strategies. Safety weeks, such as Fire Safety Week and Road Safety Week, are celebrated with activities and awareness campaigns to reinforce safety knowledge.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

As part of our approach to mitigating serious safety incidents, we have implemented a structured corrective and preventive action (CAPA) framework across our sites. It encompasses identified risks such as Work At height, Confined spaces, lone working, slip trips and fall, electrical safety (lockout tagout), etc.

Our comprehensive safety management system approach includes the following stages:

- **PLANNING STAGE**

  In the planning stage, we establish a comprehensive EHS policy that guides our efforts. We set annual objectives and targets for EHS and develop detailed annual plans and programs. These include a well-being calendar, health checks, risk assessment reviews, audits and inspections, manual and SOP revisions, training sessions, and surveys.

- **SITE IMPLEMENTATION OF PLAN**

  During the implementation phase, we execute various annual plans and programs. Key activities include the permit to work system, stakeholder engagement, management of change, safety and well-being suggestion programs, incident reporting and investigation, reward and recognition initiatives, and fostering innovation through our innovation club.

- **MEASUREMENTS & MONITORING**

  We measure and monitor our EHS performance through internal and external audits and inspections. We track various EHS parameters such as health, well-being, environmental factors, noise, vibration, lux levels, incidents, near misses and absenteeism. Additionally, we conduct various tests (e.g., water, legionella, DG stack, air quality) and surveys (e.g., employee health, safety, and well-being perception, stress) to identify areas for improvement.

- **ACTIONS FOR SUSTAINING & CONTINUAL IMPROVEMENT**

  In the final stage, we focus on continually improving and sustaining our EHS performance. This includes monthly management reviews at both site and corporate levels, internal and external benchmarking, and setting the next year's annual EHS objectives and targets based on our performance analysis

Leadership Indicators

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

a. Employees (Yes/No): Yes, Brookfield India REIT extends life insurance or compensatory packages in the event of death of any employee.

b. Workers (Yes/No): Yes, we employ workers through the third-party contractors/vendors. Our contractors are mandated to provide benefits stipulated in the applicable labour regulations such as Employee State Insurance (ESI) which has the appropriate coverage.

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

Brookfield India REIT ensures adherence to compliance across its value chain through a multi-layered approach. IPC corporate-level compliance is the first layer of oversight (for applicable SPV's), followed by compliance audits by third-party labor consultants and corporate-level reviews by Brookfield India REIT's Legal, Risk, and Internal Audit team.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

No

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

Note: Assessments have been done for onsite manpower vendors. For others, assessment have been planned in a phased manner from FY2027.

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Occupational Health and Safety (OHS) considerations are embedded within our procurement processes and contractual frameworks. During vendor onboarding and screening, adherence to OHS policies and compliance requirements is mandatory.

We follow strategic intervention approaches throughout different stages to instil safety best practices.

- Pre-contractual stage: Ensuring safety by mandating certifications, scrutinizing past performance and embedding strict safety obligations in agreements.
- Operational stage: Prioritizing safety by utilizing materials and equipment that meet rigorous standards, enforcing proper labelling and instructions, providing comprehensive training, and facilitating continuous data exchange and best practices.
- Continuous improvement: Supporting continuous safety improvement through knowledge sharing, adapting to changing regulations, and constant feedback mechanisms

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

Essential Indicators

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

We continue to establish and maintain meaningful engagement with our internal and external stakeholders as we advance our ESG journey in a strategic and integrated manner. Our dedication to continuously engage in dialogue with stakeholders is demonstrated through a range of communication channels, including regular consultation sessions and comprehensive digital communications, such as website updates and targeted email correspondence, as well as various methodologies for soliciting and incorporating stakeholder feedback.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Employee engagement survey • Management reviews • Townhalls • Internal Communications • Risk assessments • Safety management System • Special Interest Groups (SIGs) • Employee assistance program (EAP)	• Ongoing (informal engagement) • Annually (formal engagement sessions)	• Health, Safety and wellbeing • Employee engagement • Human rights • Diversity and Inclusion

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Board of Directors	No	• Annual General Meeting • Periodic board meetings • Quarterly updates • Email notifications	• Ongoing (formal as needed) • Quarterly (formal engagement mechanisms)	• Regulatory compliance • Enterprise risk management • Business ethics, integrity and ABC • Executive Sustainability management • Stakeholder Engagement
Occupiers and end users	No	• NPS Survey • Periodic property reviews • Emergency drills • 24 X 7 X 365 helpdesk • Quarterly feedback • Online and offline events and outreach	• Ongoing (informal engagement) • Monthly (formal engagement sessions)	• Customer Satisfaction • Responsible Marketing and Branding • Data privacy and cyber security • Innovation • Indoor air quality
Unitholders and investors	No	• Annual General Meeting • Webcasts and calls • Half-yearly and annual reports • Email updates • Website • Site visits	• Annually • Quarterly • Half-yearly	• Sustainable Finance • Transparency and reporting • Risk assessment and management • Climate action
Lenders and ratings agencies	No	• Meetings, Webcasts and calls • Half-yearly and annual reports • Email updates • Website	• Ongoing, as needed	• Sustainable finance • Transparency and reporting • Risk assessment and management
Vendors, Contractors and Service Providers	No	• Meetings • Supply Chain Engagement Program	• Ongoing, as needed	• Responsible Supply Chain
NGOs and Communities	Yes	• Meetings • Civic and environmental partnerships • Philanthropy • Professional services	• Ongoing, as needed	• Sustainable Development • Biodiversity • Climate Action • Community engagement and philanthropy
Government & Regulators	No	• Meetings • Webcasts and calls • Half-yearly and annual reports • Email updates • Website	• Ongoing, as needed	• Transparency & • reporting • Corporate Governance • Climate action
Media	No	• Press releases • Media launches • Interview	• Ongoing, as needed	• Business outcomes and metrics • Transparency • Sustainability performance • Thought leadership

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   The senior leadership primarily engages in consultation with stakeholders for understanding and addressing their perspectives, concerns and feedback, if any. This is done through various methods such as:

   - Through membership of trade bodies such as Indian REIT Association (IRA) and Confederation of Indian Industries (CII).
   - Quarterly analyst calls and earnings presentations detailing out the business performance and trajectory.
   - Community engagement through events and roadshows.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, Brookfield India REIT believes stakeholder consultation plays a key role in identifying and managing ESG-related topics. We regular seek feedback from our stakeholders through various platforms. We also engaged with our key stakeholders as a component of our double materiality assessment exercise, to identify and prioritise environmental, social and governance concerns. Based on the stakeholder feedback received, we have identified and prioritised material topics based on its impact, on stakeholders and business. These material topics are linked with Blueprint 2030 which are integrated in our business strategy.

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

   Brookfield India REIT is committed to nurturing inclusive and resilient communities across our operations. Guided by our CSR Policy and sustainability strategy, we design and deliver targeted social interventions that create measurable impact and long-term value for communities.

   Our community-driven approach prioritizes locally relevant, scalable, and self-sustaining projects that deliver meaningful impact while optimising administrative costs. The projects are selected to ensure that community needs are addressed in a sustainable and effective manner. Our CSR allocation continues to be directed towards self-sustaining initiatives, enabling benefits to extend well beyond the lifecycle of individual programmes. For more details, please refer to 'Community engagement and Philanthropy' section of our Integrated Annual Report.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy (ies) of the entity, in the following format:**

Category	Current FY (2025-26)			Previous FY (2024-25)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. employee's workers covered (D)	% (D / C)
Employees						
Permanent	153	138	98%	143	132	92%
Other than Permanent	Gender based violence, PoSH and HIV/Aids trainings are conducted for all other than permanent employees. However, we will granularly disclose data from FY 2027.					
Total Employees						
Workers						
Permanent	Gender based violence, PoSH and HIV/Aids trainings are conducted for all our other than permanent employees. However, we will granularly disclose data from FY 2027.					
Other than Permanent						
Total Workers						

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

Category	Current FY (2025-26)					Previous FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. ©	% (C / A)		No. (E)	% (E / D)	No (F)	% (F / D)
Employees										
Permanent	**153**	**0**	**0**	**153**	**100%**	**143**	**0**	**0**	**143**	**100%**
Male	118	0	0	118	100%	108	0	0	108	100%
Female	35	0	0	35	100%	35	0	0	35	100%
Other than Permanent	**639**	**0**	**0**	**639**	**100%**	This metric has been tracked from FY 26.				
Male	548	0	0	548	100%					
Female	91	0	0	91	100%					
Workers										
Permanent	Not applicable									
Male										
Female										
Other than Permanent	**5293**	**0**	**0**	**5293**	**100%**	This metric has been tracked from FY 26.				
Male	4719	0	0	4719	100%					
Female	574	0	0	574	100%					

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Board of Directors (BoD)	In line with our internal policy, remuneration details are treated as confidential, hence not disclosed.			
Key Managerial Personnel				
Employees other than BoD and KMP				
Workers				

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	In line with our internal policy, remuneration details are treated as confidential, hence not disclosed.	

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

Yes, at Brookfield India REIT, employees are encouraged to report any actual or potential misconduct or violations of our Code of Conduct to their immediate supervisor, who is generally well-positioned to resolve the matter swiftly. If an employee prefers an alternative route, they have the option to contact the Human Resources department or the company's SVP - Regulatory Affairs & Protocol for reporting any concerns or seeking guidance on specific or general matters.

Further, in accordance with the POSH Policy, an Internal Committee (IC) has been constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redress) Act, 2013.

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

We are committed to conducting business in an ethical and responsible manner, including by carrying out our activities in a manner that respects and supports the protection of human rights including but not limited to:

a) operating with leading health and safety practices to support the goal of zero serious safety incidents;

b) striving to ensure that the interests, safety, and well-being of the communities in which we operate are integrated into our business decisions;

c) the elimination of discrimination in employment;

d) the prohibition of child and forced labour; and

e) the eradication of harassment and physical or mental abuse in the workplace.

To uphold these commitments related to human rights, we have established internal mechanisms to address and redress grievances related to human rights issues. Employees are encouraged to report any actual or potential misconduct or violations of our Code of Conduct to their immediate supervisor, who is generally well-positioned to resolve the matter swiftly. If an employee prefers an alternative route, they have the option to contact the Human Resources department or the company's SVP - Regulatory Affairs & Protocol for reporting any concerns or seeking guidance on specific or general matters. For instances where an employee may choose not to report to their supervisor, HR, or the Legal team, or wishes to remain anonymous, we provide access to a Reporting Hotline. This hotline is managed by an independent third party, ensuring impartiality and confidentiality. It operates toll-free, 24/7, and accommodates reports in multiple languages. We are committed to protecting the anonymity of those who report through the hotline to the fullest extent allowed by law. All reports received, whether through direct supervisors, HR, the SVP - Regulatory Affairs & Protocol, or the Reporting Hotline, are treated with the utmost confidentiality and are addressed with appropriate action. Our internal mechanisms are designed to ensure that all grievances related to human rights are taken seriously, investigated thoroughly, and resolved in a manner that upholds the rights and dignity of all our employees.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0		1	0	
Discrimination at workplace	Nil	Nil		Nil	Nil	
Child Labour	Nil	Nil		Nil	Nil	
Forced Labour/ Involuntary Labour	Nil	Nil		Nil	Nil	
Wages	Nil	Nil		Nil	Nil	
Other human rights related issues	Nil	Nil		Nil	Nil	

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees/ workers	2.8%	2.8%
Complaints on POSH upheld	1	1

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

Brookfield India REIT has established robust mechanisms to protect complainants in cases of discrimination and harassment. We maintain confidentiality and handle reports discreetly and in accordance with legal requirements. We encourage individuals to identify themselves to aid investigations but have the option to report anonymously via our Reporting Hotline. We have also enforced a strict non-retaliation policy, ensuring that no adverse consequences will befall those reporting in good faith. However, it is noted that false reports or unfounded accusations made knowingly can lead to disciplinary action. In instances of perceived retaliation, complainants have multiple avenues, including supervisors, HR, Legal, or the Hotline, to report such incidents, ensuring their concerns are addressed fairly and thoroughly.

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

Yes, Brookfield India REIT include human rights requirements in our business agreements and contracts. During our supplier assessments, we ensure that our suppliers and vendors fully comply with our Code of Conduct and there are no incidents of child labour or forced labour in their workforce.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

No corrective actions are applicable as no significant risks or concerns have been identified from the assessments conducted.

Leadership Indicators

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

Not applicable

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

We follow a three-tiered process for ensuring compliance with labour law:

- The facility management agency does a detailed check of compliances as per applicable labour laws including required registrations, declarations, applicable code of practice.
- An independent third-party labour consultant has been appointed to oversee the compliances for all entities who certifies for applicability and adherence of all contractors including working hours, wage rates, contract labour act adherence and so on. There is 100% coverage of all contractors across all assets. Post verification and audit, the certificate is then issued to vendor and facility management agency for processing payments.
- Annually, labour compliances audit is carried out by Big 4 Audit firm monitored by Brookfield Risk and Internal Audit team for the previous year which reviews all the labour compliance submissions and conducts site and document walkthroughs. The outcomes of the report are discussed in the REIT Board Audit Committee if required and close watch is kept on any perceived gaps.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, our assets have universal accessibility standards implemented. Inclusive design principles are embedded across our developments, including accessible pathways, designated parking, and userfriendly lobbies, elevators, staircases, and restrooms to enable seamless and independent mobility across our campuses. Some of our features of universal accessibility across our campuses include dedicated parking, wheelchair accessible campuses, tactile indicators, automated entry/exit, dedicated accessible elevator, and Braille enabled lifts and signages.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	Assessments have been done for onsite manpower vendors.
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others- please specify	

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

Nil, as no significant risks/concerns have been raised from the assessments.

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	5,97,844	5,71,228
Total fuel consumption (B) (GJ)	-	-
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	5,97,844	5,71,228
From non - renewable sources		
Total electricity consumption (D) (GJ)	7,77,163	7,59,646
Total fuel consumption (E) (GJ)	19,803	22,121
Energy consumption through other sources (F) (GJ)	-	0
Total energy consumed from non-renewable sources (D+E+F)	7,96,966	7,81,767
Total energy consumed (A+B+C+D+E+F)	13,94,811	13,52,995
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations INR million)	46.95	56.72
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/per Mn $)	958.62	1158.13
Energy intensity in terms of physical output (GJ/per sq.ft.)	0.05	0.05
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, External assurance has been carried out by TÜV SÜD.

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

Not applicable as Brookfield India REIT is not identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) scheme.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	15,203	21,893
(ii) Groundwater	1,20,911	1,27,745
(iii) Third party water	23,35,664	22,76,161
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	24,71,778	24,25,799
Total volume of water consumption (in kilolitres)	22,74,482	22,32,327
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (kL per INR Mn)	76.55	93.58
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) (KL/per Mn $.)	1,563.20	1910.81
Water intensity in terms of physical output (Kl/per sq.ft.)	0.07	0.08
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, External assurance has been carried out by TÜV SÜD.

4. Provided the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties (Township STP)		
- No treatment	1,97,296	1,93,473
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**1,97,296**	**1,93,473**

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

Yes, External assurance has been carried out by TÜV SÜD.

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

Yes, Brookfield India REIT campuses are equipped with advanced Sewage Treatment Plants (STPs) featuring tertiary treatment and ultrafiltration technology, enabling efficient treatment and reuse for secondary purposes such as horticulture, flushing, and HVAC operations. Water consumption is further optimized through IoT-enabled metering systems that provide real-time monitoring to identify leaks and inefficiencies. These efforts are complemented by robust conservation measures, including low-flow fixtures, drip irrigation systems, and rainwater harvesting, ensuring sustainable and responsible water management across campuses.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Tonnes	3.85	3.80
SOx	Tonnes	0.68	0.68
Particulate Matter (PM)	Tonnes	0.48	0.68
Persistent organic pollutants (POP)	Tonnes	Insignificant or negligible	Insignificant or negligible
Volatile organic compounds (VOC)	Tonnes		
Hazardous air pollutants (HAP)	Tonnes		
Others- please specify	-	-	-

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

Yes, External assurance has been carried out by TÜV SÜD.

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MtCO2e	11,333	7,552
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MtCO2e	54,164	63,368
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	(MtCO2e/ INR Million)	2.20	2.97
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	(MtCO2e/ Mn $)	45.01	60.71
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(MtCO2e/ per sq.ft.)	0.002	0.002
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

Yes, External assurance has been carried out by TÜV SÜD.

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

Yes, addressing greenhouse gas emissions remains a strategic priority and is fundamental to achieving our target of net zero by 2040 or sooner. The net zero emissions program encompasses our decarbonization strategy that prioritises energy reduction and renewable energy procurement. As part of this program, we have implemented several energy efficiency and emissions reduction initiatives, including:

- Advanced energy management systems: Installed energy management platform to measure energy losses and improve demand side energy response in preparation for automating renewable power procurement strategy.
- Optimized DG operations: Automated DG set control through SCADA and sequencing to optimise operations resulting in fuel savings and breakdowns due to manual intervention
- Energy-efficient lighting: 100% LED lighting throughout the common areas, including exterior lighting and basement parking
- Smart outdoor lighting: Outdoor automated lighting system that controls streetlights based on sensors and timers.
- Heat load reduction measures: Use of high Solar Reflective Index (SRI) coatings on rooftops along with the development of green terraces to reduce heat ingress and lower air-conditioning demand.
- Electrostatic filters with electronically commutated fans (EC) - Installed EC fans that use Brushless Direct Current (BLDC) motors offering higher efficiency compared to traditional motors.

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	438	347
E-waste (B)	14	12
Bio-medical waste (C)	3	0
Construction and demolition waste (D)	61	0
Battery waste (E)	59	55
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	24	21
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	7,597	6,518
Total (A+B + C + D + E + F + G + H)	**8,195**	**6,953**

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Tonnes/ per INR Mn)	0.28	0.29
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (Tonnes/ Mn $)	5.63	5.95
Waste intensity in terms of physical output (Tonnes/ sq.ft.)	0.0003	0.0002
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	8,069	6,851
(ii) Re-used		
(iii) Other recovery operations	0	0
Total	8,069	6,851
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	127	102
(iii) Other disposal operations	0	0
Total	**127**	**102**

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

Yes, External assurance has been carried out by TÜV SÜD.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Efficient waste management is integral to our commitment to minimize environmental impact and enhance performance. To achieve this, we have integrated Reduce, Reuse, Recycle, Refuse, and ROT (5Rs) principles into our strategy, promoting a circular approach in our operations and development. Our objective is to achieve net zero waste certification across all assets by 2030. Our onsite waste management protocols begin with the segregation of waste at its source. All waste is meticulously sorted and stored in designated areas. Dry waste and Construction and Demolition (C&D) waste are handled through State Pollution Control Board/government authorized vendors or recyclers. Additionally, we have installed organic waste composters on-site to convert organic waste into compost, which is then used within our premises to enrich green spaces. We conduct regular bi-annual quality testing of the compost to ensure its high standards and effectiveness are maintained.

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

S. No.	Location	of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable. We don't from own, lease, or manage sites within or near protected areas and regions of highly biodiversity. Our assets are a part of pre-approved land by the authorities, and we ensure that our activities do not have any significant impact on biodiversity.				

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
We have not undertaken any environmental impact assessments in the current financial year.					

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

Yes, we are compliant with the applicable environmental laws/regulations/guidelines in India.

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

Leadership Indicators

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

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

(i) Name of the area: Delhi, Gurugram, Noida, Ludhiana and Bengaluru

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,20,911	1,27,745
(iii) Third party water	27,12,165	16,08,527
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (In kilolitres)	28,33,076	17,36,272
Total volume of water consumption (In kilolitres)	28,33,076	17,36,272
Water intensity per rupee of turnover (Water consumed / turnover)	95.35	72.78
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)	0	0
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	**0**	**0**

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

Yes, External assurance has been carried out by TÜV SÜD

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,	Metric tonnes of CO2 equivalent	1,51,711	1,48,397
Total Scope 3 emissions per rupee of turnover (Total scope 3 emission / Revenue from operations)	Tonnes/ per INR Million	5.11	6.22
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

Yes, External assurance has been carried out by TÜV SÜD.

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

Not applicable

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	Retrofit emission control devices (RECD) to combat air pollution	To combat outdoor air pollution from industrial and automotive sources, we have implemented advanced rectified emission control devices (RECD), such as Diesel Oxidation Catalysts (DOC) and Particulate Filters (DPF). These technologies effectively capture and neutralize harmful emissions like NOx, carbon monoxide, and particulate matter, thereby significantly enhancing air quality and ensuring compliance with stringent environmental regulations. As per our estimates, installing one device per DG of capacity 1500 kVA running for 1 hour/day at 40% load prevents pollution of 3 trillion liters of air, reduces 60 kg of CO2 emissions, saves 28 kg of CO2 equivalent, and preserves 163 trees annually. Pioneering 100% Indigenous Technology – Made in India, these RECD devices are designed to be safe and user-friendly. They require minimal maintenance with no need for consumables, offering cost-effective solutions with low initial and operational expenses. Their compact design and compatibility with all DG Sets further underscore their efficiency and practicality.	Reduction in air emissions from RECD devices: 70%
2	IOT based water meters	The installation of IoT based water meters represents our effort to leverage the advanced technologies in achieving resource efficiency. By integrating state-of-the-art IoT-based water meters like plumbing infrastructure, we gain real-time insights and actionable data through their mobile/web app. This technology enables precise monitoring of water usage specifically time, location, and volume of water used, while also remotely detecting leaks promptly. These detailed consumption pattern reports help us in informed decision-making, ensuring accurate billing based on actual consumption.	Reduction in per person water consumption: 5-10%
3	Water conservation by Utilising AHU condensation water	We implemented a system to collect condensate water from AHU (Air Handling Unit) pipelines in a designated storage area. This water, previously drained into the stormwater trench, is now rerouted and utilized for cooling tower makeup, significantly reducing water wastage and promoting sustainable water management practices.	Water collected per day on an average: 4KL

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Brookfield India REIT has Business Continuity Plan (BCP) and Emergency Preparedness and Response Plan (EPRP) which list down our detailed standard operating procedures for various events including systemic events like financial or political changes, and natural disasters like floods, earthquakes, and fires. This plan specifies the actions to be taken and the responsibilities assigned to key personnel, ensuring a coordinated and efficient response to emergencies. The objective is to minimize disruption, protect assets, and ensure the safety of all stakeholders. These interventions are integral components of our business continuity and disaster management plan.

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

We, at Brookfield India REIT pay utmost attention to ESG criteria while screening our value chain partners or vendors to mitigate ESG risks. We undertake supplier screening and vendor selection process from ESG lens which includes supplier self-assessment, supplier audits, and regular evaluations. We conduct thorough due-diligence to ensure that our vendors not only meet our high standards for quality and service but also share our dedication to social and environmental responsibility. This due-diligence includes evaluating potential vendors' policies, practices, and performance in areas such as energy efficiency, waste management, labour practices, and ethical conduct. Our vendor selection process prioritizes suppliers with Quality, Environmental, Health, and Safety QEHS certifications such as ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety Management). We plan to implement a rigorous supplier screening criteria from the next year which would include evaluation of negative environmental impacts in the supply chain.

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

The same shall be targeted for FY 27.

8. How many Green Credits have been generated or procured:

a) By the listed entity.

None

b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners.

None

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

8.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian REITs Association (IRA)	National
2	NASSCOM	National
3	Urban Land Institute (ULI)	International
4	Indian Green Building Council (IGBC)	National
5	Asia Pacific Real Assets Association (APREA)	International
6	Confederation of Indian Industries	National
7	British Safety Council (BSC)	International
8	International WELL Building Institute (IWBI)	International

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
We are committed to engaging in public policy with transparency, integrity and accountability. While we do not make political contributions, our advocacy efforts focus on sustainable development and alignment with our core values. We publicly disclose our positions and activities, reinforcing our commitment to environmental responsibility, social progress and inclusive economic growth. As a founding member of the Indian REITs Association (IRA) – established under the guidance of SEBI and the Ministry of Finance – we actively support the development of India's REIT ecosystem. In December 2024, our CEO and Managing Director, Mr. Alok Aggarwal, was elected Chairman of IRA.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
		Not applicable			

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
			Not applicable			

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

Brookfield India REIT has established transparent and accessible mechanisms to receive and redress grievances from the community. These include periodic community engagement sessions and stakeholder engagements, ensuring that community members can easily report concerns. We are committed to timely and fair resolution of issues, fostering an open dialogue with the community to maintain harmonious relations and uphold our social responsibility.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	35.4%	15.9%
Sourced directly from within the district and neighbouring districts (India)	99.9%	99.8%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
We have not undertaken CSR Projects in designated aspirational districts as identified by government bodies.			

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

We place a strong emphasis on local and responsible sourcing, with preference given to MSMEs to support local economy and reduce environmental impact. By prioritizing domestic suppliers, we contribute to creating sustainable communities and fostering resilience in our supply chain

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

We endeavour to promote sustainable sourcing that supports procurement from marginalized or vulnerable suppliers and will plan to implement this in next two years.

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

Nil

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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

Name of authority	Brief of the Case	Brief of the Case
Not applicable		

6. **Details of beneficiaries of CSR Projects**

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Health and Hygiene in Schools	230	100%
2	Digital Labs in Schools	2500	100%
3	Percolation Wells	5000	100%
4	Shelter Homes	500	100%
5	Pink Auto	20	100%
6	Udayan Ghar and Shalini Fellowship	56	100%

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

Essential Indicators

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

   We have established a robust communication mechanism with our customers to receive and respond to their complaints and feedback. Some of the mechanisms in place for receiving and responding to is as follows:

   - 24*7*365 Helpdesk – We operate a round the clock helpdesk with a dedicated toll-free number and email id.
   - Monthly meetings - We have monthly meetings with customer representatives on any ongoing issues or feedback.
   - C-SAT survey - We conduct a quarterly C-SAT survey to understand the pulse of our tenants.
   - NPS survey – We conduct an independent third party NPS survey
   - Converge App – We have recently launched the Converge app as our tenant experience platform which has the capability to solicit feedback.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil		Nil	Nil	
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Others	Nil	Nil		Nil	Nil	

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

	Number	Reasons for recall
Voluntary recalls	Not applicable	
Forced recalls		

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

   Yes, Brookfield India REIT has policies and frameworks in place related to cyber security and risks related to data privacy. We have well-defined Data Privacy Policy and Information Security Policy made available to our personnel on our intranet portal. We also periodically train our employees on cyber security best practices and risk management. The policy is accessible on the company's intranet portal and also available on our website https://www.brookfieldindiareit.in/governance.

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

   Not Applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: 0

b. Percentage of data breaches involving personally identifiable information of customers: 0%

c. Impact, if any, of the data breaches - Nil

Leadership Indicators

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

We regularly publish updates about entity's services and portfolio on our website and social media channels.

- Website link: Brookfield India REIT_Website
- LinkedIn: Brookfield India REIT_LinkedIn

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

We are committed to informing and educating consumers about the safe and responsible usage of our services. For this, we conducted National Fire Service Week and road safety week this year. As a part of these events, we organized various activities like safety quizzes, fire-safety training, mock drills, and inspections to promote safety awareness among our tenants. Additionally, throughout the year, we conducted numerous training sessions, covering essential topics such as fire safety, workplace safety, OHS management, and first-aid training.

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

Our mechanisms to inform consumers of any risk of disruption/discontinuation of essential services include communication through:

- Telephonically
- Company website
- Emails
- Monthly tenant meetings
- Posters and standies put up in the respective tower in case of urgency

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes, Brookfield India REIT is a service based real estate leasing entity. Product information display requirements are not applicable as per the nature of the business.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, the company regularly conducts tenant satisfaction surveys across all its assets to gauge tenant experience and assess the quality of services provided.

- C-SAT Survey: A quarterly Customer Satisfaction (C-SAT) survey is conducted to capture feedback and understand tenant sentiment.
- NPS Survey: An independent, third-party Net Promoter Score (NPS) survey is carried out to gauge customer loyalty and the likelihood of them recommending a product or service to others.

Assurance statement on third-party verification of sustainability information

To

The Directors and Management, **Brookprop Management Services Pvt. Ltd.**

Godrej BKC, Office No. 2, 4th Floor, Plot C-68, 3rd Avenue, G-Block, Bandra-Kurla Complex, Bandra (East), Mumbai, Maharashtra – 400051

Unique identification no.: **3153125785**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Brookprop Management Services Pvt. Ltd.** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Brookprop Management Services Pvt. Ltd.** hereinafter "Company") for the data period 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Brookprop Management Services Pvt. Ltd.**in reference to:

MASTER CIRCULAR- SEBI/HO/CFD/PoD2/CIR/P/0155, dated November 11, 2024, corresponding format of 'BRSR 9 Core Attributes'.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025-2026 as listed below

Limited level of assurance of 'BRSR Selected Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the selected core attributes of BRSR (Ref: Annexure I of this statement)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations

- An assessment of local data collection and management procedures, as well as associated control mechanisms, is conducted through sample surveys, onsite inspections, and offsite verification. The sites listed below have been selected for onsite visits

Sr No	Site Name	Address
1	Candor Gurgaon One Realty Projects Pvt. Ltd.	IT/ITES SEZ, Tikri, Sector 48, Gurugram, Haryana 122018
2	Seaview Developers Pvt. Ltd.	Plot No 20, Candor TechSpace, Sector 135, Noida, Uttar Pradesh-201304
3	Candor Kolkata one hi-tech structures private limited	Candor Techspace, IT/ITES SEZ Old Delhi-Gurgaon Road, Sector 21, Dundahera, Gurugram, Haryana 122022
4	Candor Kolkata one hi-tech structures private limited	Candor TechSpace, Newtown Action Area I, New Town Kolkata, West Bengal 700156
5	Airtel Center	Udyog Vihar, Phase-IV, Sector 18, Gurugram, Haryana 122015.

Conclusion

Limited level of Assurance- Selected BRSR Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected 02-04-2026 to 25-04-2026, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected indicators of BRSR – 9 Core Attribute have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- Financial data were only considered to the extent to check the compliance with the economic indicators provided by the BRSR Framework and were drawn directly from independently audited financial accounts. TÜV SÜD did not perform any further assurance procedures on data, which were subject of the annual financial audit.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Place, Date: Mumbai, 10-06-2026

Prosenjit Mitra	Sanjeev Sharma
General Manager- Verification, Validation and Audit	Verification Team Leader, TÜV SÜD
Management System Assurance	Management System Assurance

Annexure I

Sr .No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E11
6.	Enabling Gender Diversity in Business	Complaints on POSH	P5-E7
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5

8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9