# Annexure 8 to the Directors' Report

# Business Responsibility and Sustainability Report

**Section A: General Disclosures**

**I. Details of the listed entity**

| | | | |
|---|---|---|---|
| **1** | Corporate Identity Number (CIN) of the Listed Entity | L17120MH1958PLC011045 | |
| **2** | Name of the Listed Entity | Nirlon Limited | |
| **3** | Year of incorporation | 12-03-1958 | |
| **4** | Registered office address | Pahadi Village, off the Western Express Highway, Goregaon (East), Mumbai 400063. | |
| **5** | Corporate address | Pahadi Village, off the Western Express Highway, Goregaon (East), Mumbai 400063. | |
| **6** | E-mail | info@nirlonltd.com | |
| **7** | Telephone | +91 (022) 4028 1919 / 2685 2257/ 58/ 59 | |
| **8** | Website | www.nirlonltd.com | |
| **9** | Financial year for which reporting is being done | Start date | End date |
| | Current Financial Year | April 1, 2024 | March 31, 2025 |
| | Previous Financial Year | April 1, 2023 | March 31, 2024 |
| | Prior to Previous Financial Year | April 1, 2022 | March 31, 2023 |
| **10** | Name of the Stock Exchange(s) where shares are listed | BSE Limited | |
| **11** | Paid-up Capital | ₹ 90,11,80,400.00 | |
| **12** | Name and contact details (telephone, email ad- dress) of the person who may be contacted in case of any queries on the BRSR report | Name: Jasmin K. Bhavsar Contact : 9820291310 E-mail ID: jasminbhavsar@nirlonltd.com | |
| **13** | Reporting boundary - Are the disclosures under this Report made on a standalone basis (i.e. only for the entity) , or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone basis | |
| **14.** | Whether the Company has undertaken reasonable assurance of the BRSR Core? | No | |
| **15.** | Name of assurance provider | NA | |
| **16.** | Type of assurance obtained | NA | |

## II. Products/services

**17 Details of business activities (accounting for 90% of the turnover)**

| Sr. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---|---|---|---|
| 1 | Development and Management of the Industrial Park/ Information Technology **(IT)** Park | Development and Management of Park/Information Technology **(IT)** Park i.e. Nirlon Knowledge Park **(NKP)** Goregaon (East), Mumbai 400063. | 99.04% |

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

| Sr. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| **1** | As per the NIC code - Industrial Park | 42901 | 99.04% |

## III. Operations

**19 Number of locations where plants and/or operations/offices of the entity are situated**

| Location | Number of plants | Number of offices | Total |
|---|---|---|---|
| **National** | 0 | 2 | 2 |
| **International** | 0 | 0 | 0 |

**20 Markets served by the entity**

| | | |
|---|---|---|
| **a.** | **Number of locations** | |
| | **Locations** | **Number** |
| | National (No. of States) | 1 |
| | International (No. of Countries) | 0 |
| **b.** | What is the contribution of exports as a percentage of the total turnover of the entity? | *0%* |
| **c.** | A brief on types of customers | *The Company's Nirlon Knowledge Park consists primarily of customers who are licensees in the business of providing IT/ITes, Banking and Financial Services as per the Maharashtra Government's IT/ITes Policy* |

## IV. Employees

**21 a. Details as at the end of Financial Year i.e. March 31, 2025**

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| **EMPLOYEES** | | | | | | |
| 1 | Permanent (D) | 3 | 3 | 100.00% | 0 | 0.00% |
| 2 | Other than permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3 | **Total employees(D + E)** | **3** | **3** | **100.00%** | **0** | **0.00%** |

| WORKERS | | | | | | |
|---|---|---|---|---|---|---|
| 4 | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 5 | Other than permanent (G) | 0 | 0 | 0.00% | 0 | 0.00% |
| 6 | **Total workers (F + G)** | **0** | **0** | **0.00%** | **0** | **0.00%** |

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

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1 | Permanent (D) | 0 | 0 | 0.00% | 0 | 0.00% |
| 2 | Other than Permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3 | **Total differently abled employees (D + E)** | **0** | **0** | **0.00%** | **0** | **0.00%** |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4 | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 5 | Other than Permanent (G) | 0 | 0 | 0.00% | 0 | 0.00% |
| 6 | **Total differently abled workers (F + G)** | **0** | **0** | **0.00%** | **0** | **0.00%** |

**22 Participation/Inclusion / Representation of women**

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 6 | 1 | 16.67% |
| Key Management Personnel | 3 | 0 | 0.00% |

**23 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

| | Turnover rate in current F.Y. (2024-25) | | | | Turnover rate in previous F.Y. (2023-24) | | | | Turnover rate in the year prior to the previous F.Y. (2022-23) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Other | Total | Male | Female | Other | Total | Male | Female | Other | Total |
| Permanent | 0.00.% | 0.00% | 0.00. % | 0.00% | 0.00.% | 0.00% | 0.00. % | 0.00% | 33.33% | 0.00% | 0.00% | 33.33% |
| Permanent | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

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

| Sr. No. | Name of the holding / subsidiary/associate companies/joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? |
|---|---|---|---|---|
| 1 | Reco Berry Pvt. Ltd. | Holding Company | 63.92% | No |

## VI. CSR Details

| | | |
|---|---|---|
| 25 | (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) | Yes |
| | (ii) Turnover (in ₹) | 636,07,47,327 |
| | (iii) Net worth (in ₹) | 356,92,72,494 |

## VII. Transparency and Disclosures Compliances

### 26 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/NA) (If Yes, then provide web-link for grievance redress policy) | FY 2024-25 | | | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | 0 | 0 | NA | 0 | 0 | NA | 0 | 0 | NA |
| Investors (other than shareholders) | Yes https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | 0 | 0 | NA | 0 | 0 | NA | 0 | 0 | NA |
| Shareholders | Yes The shareholders register their complaints through SEBI portal (Link) https://scores.sebi.gov.in/ The Company has a dedicated e-mail address for reporting shareholder grievances: share@nirlonltd.com | 28 | 0 | NA | 38 | 0 | NA | 25 | 0 | NA |
| Employees and workers | Yes Link to Whistleblower Policy https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | 0 | 0 | NA | 0 | 0 | NA | 0 | 0 | NA |
| Customers ( Licensees) | Yes https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | 0 | 0 | NA | 0 | 0 | NA | 0 | 0 | NA |
| Value Chain Partners | Yes https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | NA | NA | NA | NA | NA | NA | 0 | 0 | NA |

## 27. 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 issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | ***Environmental***<br>Green building practices (including energy efficiency, water conservation, waste management, sustainable materials, indoor environment quality, etc.) are material to NKP due to the nature of business. If neglected, there may be a significant impact on the environment, operational efficiency, and stakeholder well-being.<br>NKP has been designed and developed with a strong emphasis on sustainability and environmental responsibility.<br>NKP Phase I to V have achieved LEED Gold and Platinum, LEED Zero Water for sustainable water practices and Platinum level TRUE certificate for Waste Management. Green buildings cater to climate change adaptation and mitigation and also align with the sustainability goals of occupants. | **Opportunity** | The development of sustainable green buildings by NKP help in achieving improved operational efficiency and overall well-being of the occupants.<br>This is a significant opportunity for the Company towards reducing its energy consumption and associated carbon footprint, water conservation, waste management, among other areas, thereby reducing operational cost. | NA | ***Positive Implication***<br>The financial impact of this opportunity is higher capital costs during the development stage. However, there is improved marketability post completion with a larger profile of potential clients<br>who are also committed to the same goal of sustainable business practices. In addition, achievement of operation efficiency by developing green buildings, helps in reducing the operational cost of running the asset. |
| 2 | ***Social***<br>Community initiatives: The Company is committed to supporting local community initiatives in the areas of healthcare, education, environment and to improve the quality of life for disadvantaged sections of society.<br>These initiatives are undertaken as part of the CSR program. | **Opportunity** | The Company's focus on improving social infrastructure, the environment and disadvantaged sections of society is an opportunity to help/support the local community in its neighborhood in a direct, meaningful and expeditious manner. | NA | ***Negative Implication***<br>Financial implications are the cost of implementing and driving community initiatives. |
| 3 | ***Health, safety and wellbeing***<br>Considering the nature of the business of NKP, health, safety and wellbeing is of high importance. Recognizing the importance of a safe and secure environment, NKP has implemented comprehensive health and safety management systems and procedures across the knowledge park to ensure a healthy and safe environment for licensees and other stakeholders.<br>These initiatives not only safeguard individuals but also enhance stakeholder trust. By prioritizing health and safety, NKP aligns with best practices and regulatory standards, reinforcing its commitment to responsible business conduct. | **Opportunity** | For NKP, prioritizing health and safety is not only an ethical imperative and a regulatory obligation, but also a strategic opportunity that aligns with the company's commitment to responsible business conduct. Implementing robust health and safety management systems enhances efficiency, employee well-being, and stakeholder trust. | NA | ***Positive implication***<br>Effective safety programs lead to mitigation of workplace incidents, thereby minimizing expenses related to medical treatments, workers' compensation, and equipment repairs, insurance premiums and enhance employee productivity, thereby reducing associated costs. |

## 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 | No | Yes | No | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | NA | Yes | NA | Yes | Yes |
| c. Web Link of the Policies, if available | https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf<br><br>https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf<br>https://nirlonltd.com/pdf/ccid_mar_16.pdf | https://nirlonltd.com/pdf/risk_mgmt_policy_v2.pdf | https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf | https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf<br><br>https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf<br>https://nirlonltd.com/pdf/ccid_mar_16.pdf | https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf<br><br>https://nirlonltd.com/pdf/ccid_mar_16.pdf | https://nirlonltd.com/pdf/risk_mgmt_policy_v2.pdf<br><br>Environmentally Preferred Purchasing Policy (This is not available on the public domain) | NA | https://nirlonltd.com/pdf/policies/csr_policy_aug_25_v5.pdf | https://nirlonltd.com/pdf/risk_mgmt_policy_v2.pdf<br>https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf<br><br>https://nirlonltd.com/pdf/ccid_mar_16.pdf<br><br>https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes | Yes | Yes | Yes | NA | Yes | NA | Yes | Yes |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | NA | **1.** LEED Certification- U.S. Green Building Council (USGBC) and Green Building Council of India (GBCI)<br>**2.**WELL Building Standards (WELL) – Health and Safety Certification<br>**3.**LEED Zero Water Certification for sustainable water practices.<br>**4.**Platinum level TRUE (Total Resource Use and Efficiency) Certificate" for Waste Management | **1.** LEED Certification - U.S. Green Building Council (USGBC) and Green Building Council of India (GBCI)<br>**2.** WELL Building Standards (WELL) – Health and Safety Certification<br>**3.** LEED Zero Water Certification for sustainable water practices.<br>**4.** Platinum level TRUE (Total Resource Use and Efficiency) Certificate" for Waste Management. | **1.**LEED Certification - U.S. Green Building Council (USGBC) and Green Building Council of India (GBCI)<br>**2.** WELL Building Standards (WELL) – Health and Safety Certification<br>**3.**LEED Zero Water Certification for sustainable water practices.<br>**4.**Platinum level TRUE (Total Resource Use and Efficiency) Certificate" for Waste Management. | NA | **1.** LEED Certification - U.S. Green Building Council (USGBC) and Green Building Council of India (GBCI)<br>**2.** WELL Building Standards (WELL)– Health and Safety Certification<br>**3.**LEED Zero Water Certification for sustainable water practices.<br>**4.**Platinum level TRUE (Total Resource Use and Efficiency) Certificate" for Waste Management | NA | NA | **1.** LEED Certification- U.S. Green Building Council (USGBC) and Green Building Council of India (GBCI)<br>**2.**WELL Building Standards (WELL) – Health and Safety Certification<br>**3.**LEED Zero Water Certification for sustainable water practices.<br>**4.**Platinum level TRUE (Total Resource Use and Efficiency) Certificate" for Waste Management. |
| 5. .Specific commitments, goals and targets set by the entity with defined timelines, if any. | NA | NA | NA | NA | NA | Yes.<br>For details, please refer to Q7 under Governance, leadership and oversight | NA | NA | NA |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are Not met. | NA | NA | NA | NA | NA | Yes. For details, please refer to Q7 under Governance, leadership and oversight | NA | NA | NA |

## 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)* | *We are committed to integrating ESG principles into our business operations. All our buildings are designed sustainably in line with LEED standards. The ESG areas of focus are described below:*<br>***1.Environment: Commitments***<br>• Energy Efficiency: Continue to implement and improve energy-efficient technologies and practices within the park, such as energy efficient lighting, smart energy management systems etc.<br>• Renewable Energy: To continue to source 100% renewable electricity (RE) for NKP common area operations *(For more details, refer to Q4 under Principle 6, Leadership Indicator)*<br>• Waste Management: To continue to implement the 3R approach to waste management i.e. reduce, recycle and reuse. In addition, maximize recycling of waste and ensure safe and responsible disposal of waste through authorized vendors.<br>• Water Conservation: To continue to implement and improve water efficiency measures, such as rainwater harvesting, water-efficient fixtures, reuse of STP treated water, efficient irrigation systems, etc.<br>***Targets:***<br>*To identify areas of reduction of the Company's carbon footprint.*<br>***Achievements:***<br>*In FY25, we sourced 100% of our common area electricity, mitigating our scope 2 emissions*<br>*100% of wastewater for NKP is recycled and reused.*<br>*100% of organic waste generated at NKP is recycled and reused.*<br>*(For more details, refer to Q4 under Principle 6, Leadership Indicator)* |
| | | **2. Social: Commitments**<br>• Identify community initiatives targeted towards the local community upliftment<br>• Support local CSR initiatives in the areas of healthcare, education, the environment and improving the quality of life for disadvantaged sections of society.<br>***Targets:***<br>• Implement the areas of focus in a transparent, direct, meaningful and expeditious manner.<br>• Annually allocate at least 2% of the Company's average profits for the last 3 years towards CSR objectives<br>**Achievements:**<br>Implementation of community projects across different areas such as healthcare, education, environment, social inclusion, animal welfare, rural sports. These community-led initiatives have impacted the lives of about 3,36,603 beneficiaries.<br>*(For more details, refer to Q6 under Principle 8, Leadership Indicator)*<br>***3.Governance: Commitments***<br>• Ethical Business Practices: Adhere to high ethical standards in all business operations, promoting transparency, integrity, and responsible decision-making.<br>• Compliance and Risk Management: Ensure compliance with applicable laws and regulations, manage risks effectively, and implement robust governance frameworks.<br>• Board Diversity: Strive for diversity within the board of directors, including gender, age, and expertise, to bring diverse perspectives and improve decision-making.<br>• Data Privacy and Security: Implement strong data privacy measures to protect the personal and sensitive information of employees, tenants, and clients. |

| | | |
|---|---|---|
| | | ***Targets:***<br>• To successfully and consistently implement and improve the above listed key focus areas.<br>**Achievements:**<br>No violations or compliance related cases reported during the year. These efforts reflect our dedication to sustainable business practices and our commitment to creating long-term value for all stakeholders. |

| | |
|---|---|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Mr. Rahul V. Sagar, Executive Director & C.E.O. |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If yes, provide details | Yes.The Risk Management Committee (RMC) of the Board of Directors is responsible for monitoring ESG issues. |

**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 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | Committee of the Board | | | | | | NA | Committee of the Board | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any Non-compliances | | | | | | | | | |
| **Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)** | | | | | | | | | |
| Performance against above policies and follow up action | Annually | | | | | | NA | Annually | |
| Compliance with statutory requirements of relevance to the principles and rectification of any Non- compliances | | | | | | | | | |

**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.**

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|
| No* | | | | | | NA | No* | |

*The processes and compliances may be subject to scrutiny by external auditors / agencies/ regulatory bodies etc., as applicable. Policies are periodically evaluated and updated by various department heads, business heads, and approved by the Management or Board, in accordance with best practices and risk management principles

**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 | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | NA | | | | | | Yes | NA | |
| Any other reason (please specify) | NA | | | | | | | | |

## 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 programs 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 | 8 | Throughout the Financial Year, the Company organized multiple meetings with its Directors and Key Management Personnel (KMPs) to discuss and provide updates on the overall performance of the organization. These presentations encompassed various aspects of the business, such as a review of the macroeconomic and market conditions, evaluation of financial performance, outlook on earnings, examination of the Company's strategy and business model, assessment of operational activities, overview of service and product offerings, as well as the allocation and utilization of Corporate Social Responsibility (CSR) funds. These meetings served as a platform to delve into the intricacies of the Company's performance and explore opportunities for improvement and growth. | 100% |
| Key Managerial Personnel | 8 | Throughout the Financial Year, the Company organized multiple meetings with its Directors and Key Management Personnel (KMPs) to discuss and provide updates on the overall performance of the organization. These presentations encompassed various aspects of the business, such as a review of the macroeconomic and market conditions, evaluation of financial performance, outlook on earnings, examination of the Company's strategy and business model, assessment of operational activities, overview of service and product offerings, as well as the allocation and utilization of Corporate Social Responsibility (CSR) funds. These meetings served as a platform to delve into the intricacies of the Company's performance and explore opportunities for improvement and growth | 100% |
| Employees other than BoD and KMPs | 0 | NA | 0.00% |
| Workers | 0 | NA | 0.00% |

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 ₹)** | **Brief of the Case** | **Has an appeal been Preferred? (Yes/No)** |
| Penalty/ Fine | NA | | | | |
| Settlement | | | | | |
| Compounding fee | | | | | |
| **Non-Monetary** | | | | | |
| Imprisonment | NA | | | | |
| Punishment | | | | | |

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

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

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

Yes, it forms part of the Company's Code of Conduct. *It prohibits bribery, facilitation payments, and misuse of position or intermediaries to gain unfair business advantage. Violations or misconduct can be reported through the Whistleblower Mechanism, which ensures confidentiality, non-retaliation, and prompt investigation.*

*Link to Code of Conduct: 1)* https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf *2)* https://nirlonltd.com/pdf/ccid_mar_16.pdf

*Link to Whistle Blower Policy:* https://nirlonltd.com/pdf/whistle_blower_policy_feb_21_v3.pdf

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

| | **F.Y. 2023-24** | **P.Y. 2022-23** |
|---|---|---|
| Directors | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

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

| | **F.Y. (2023-24)** | | **P.Y. (2022-23)** | |
|---|---|---|---|---|
| | **Number** | **Remarks** | **Number** | **Remarks** |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | NA | 0 | NA |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | NA | 0 | NA |

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

*NA*

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

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| i) Accounts payable *365 (in ₹) | 7773,00,35,000 | 4870,81,55,000 |
| ii) Cost of goods/services procured (in ₹) | 174,35,75,000 | 175,75,24,950 |
| iii) Number of days of accounts payables | 45 | 28 |

**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 2024-25 | FY 2023-24 |
|---|---|---|---|
| Concentration of Purchases | a. i) Purchases from trading Houses | NA | |
| | ii) Total Purchases | | |
| | iii) Purchases from trading houses as % of total purchases | | |
| | b. Number of trading houses where purchases are made from | | |
| | c. i) Purchases from top 10 trading houses as % of total purchases from trading houses | | |
| | ii) Total Purchases from Trading Houses | | |
| | iii) Purchases from top 10 trading houses as % of total purchase from trading houses. | | |
| Concentration of Sales | a) i) Sales to Dealers/Distributors | NA | |
| | ii) Total Sales | | |
| | iii) Sales to dealers distributors as % of total sales | | |
| | b. Number of dealers / distributors to whom sales are made | | |
| | c. i) Sales to top 10 dealers /distributors | | |
| | ii) total sales to dealers / distributors | | |
| | iii) Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors | | |
| Share of RPTs (in ₹) *Please note references to Purchases and Sales referred to Services availed and received respectively | a. i) Purchases (Purchases with related parties) | 27,40,72,000 | 24,27,01,000 |
| | ii) Total Purchases | 174,35,75,000 | 175,75,25,000 |
| | iii) Purchases (Purchases with related parties as % of Total Purchases) | 15.72% | 13.81% |

| | | | |
|---|---|---|---|
| | b. i) Sales (Sales to related parties) | 6,93,38,000 | 6,03,63,000 |
| | ii) Total Sales | 636,07,47,000 | 603,11,98,000 |
| | iii) Sales (Sales to related parties / Total Sales) | 1.09% | 1.00% |
| | c. i) Loans & advances given to related parties | NA | |
| | ii) Total loans & advances | | |
| | iii) Loans & advances given to related parties as % of Total loans & advances | | |
| | d. i) Investments in related parties | | |
| | ii) Total Investments made | | |
| | iii) Investments in related parties as % of Total Investments made) | | |

**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 |
|---|---|---|
| 0 | 0 | 0.00% |

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. *the Company has robust processes to identify, disclose, and manage conflicts of interest involving Board members, demonstrating adherence to responsible business conduct and governance best practices. Structured procedures are in place to manage such situations transparently and ensure ethical decision-making.*

   Link to the Policy: https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf

**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.

| | F.Y. 2024-25 | P.Y. 2023-24 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 0.00% | 0.00% | The Company is engaged in the business of providing Office premises on a leave and license basis. Therefore, R&D is not applicable. |
| Capex | ~25% | 0.00% | ₹ 3,24,14,000 (Capital expenditure investments in energy efficient chillers during the reporting period) |

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

   *Yes. The Company has a documented policy on Environmentally Preferred Purchasing. The policy lays out commitment of the Company to prefer purchases of products that are sustainable and environmentally conscious.*

   b) If yes, what percentages of input were sourced sustainably?

   *An Environmentally Preferred Purchasing Policy is in place, reflecting the Company's commitment to sustainable sourcing principles. However, we are currently in the process of tracking the percentage of inputs sourced sustainably.*

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for: Nirlon Ltd. is in the business of development and management of office park.

   For waste categories generated during the operations of the office park, the company has established standard procedures to ensure waste is stored, handled, managed, transported, and disposed in a responsible way and in accordance with the required regulations. The focus is to increase recycling and reusing waste, wherever possible.

   Below highlights the treatment methods of each category of waste generated onsite during operations:

   - Plastics (including packaging): Recycling of dry waste includes paper, plastic, cardboard, wood etc. disposed as per MPCB guidelines.
   - E-waste: E Waste, & hazardous waste is disposed as per the MPCB guidelines through authorized waste disposal vendors
   - Hazardous waste: E Waste, & hazardous waste is disposed as per the MPCB guidelines through authorized waste disposal vendors
   - Food waste and garden waste: Organic waste converters onsite ensure food waste and garden waste is recycled and manure utilized within the campus.
   - Treated wastewater: Onsite state-of-the-art STP Plants ensure 100% recycling of wastewater and reuse of treated water within the campus for cooling and flushing.

   In addition, various phases of the campus have been awarded LEED Platinum and Gold Certifications, as well as Platinum level TRUE Certificate for Waste Management . Thus, the Company is committed to meeting all the requirements of LEED Green Building standards for waste reuse, recycling and disposal.

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.

   *EPR is not applicable.*

**Leadership Indicators**

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

   *No*

| 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. |
|---|---|---|---|---|---|
| NA | | | | | |

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

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---|---|---|
| NA | | |

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 2024-25 | FY 2023-24 |
| NA | 0.00% | 0.00% |

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

| In tons | FY 2024-25 | | | FY 203-24 | | |
|---|---|---|---|---|---|---|
| | **Re-Used** | **Recycled** | **Safely Disposed** | **Re-Used** | **Recycled** | **Safely Disposed** |
| Plastics (including packaging) | The Company is in the business of development and management of office park. Therefore, this is not applicable. However, adequate processes and practices are in place to ensure all categories of waste are stored, handled, managed, transported and disposed in an environmentally responsible way. For details of waste generated and disposed data, please refer to waste under Principle 6. | | | | | |
| E-waste | | | | | | |
| Hazardous waste | | | | | | |
| **Other waste:** | | | | | | |
| Wet waste like food waste, horticultural waste etc. considered which is fully converted to Manure | | | | | | |

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

| **Indicate product category** | **Reclaimed products and their packaging materials as % of total products sold in respective category** |
|---|---|
| *NA (For details, refer to Q4 under Principle 2, Leadership Indicator)* | |

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

**Essential Indicators**

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

| **Category** | **% of employees covered by** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Total (A)** | **Health insurance** | | **Accident insurance** | | **Maternity benefits** | | **Paternity Benefits** | | **Day Care facilities** | |
| | | **Number (B)** | **% (B/A)** | **Number (C)** | **% (C/A)** | **Number (D)** | **% (D/A)** | **Number (E)** | **% (E/A)** | **Number (F)** | **% (F/A)** |
| **Permanent Employees** | | | | | | | | | | | |
| Male | 3 | 2 | 66.66% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| **Total** | 3 | 2 | 66.66% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| **Other than Permanent Employees** | | | | | | | | | | | |
| Male | NA | | | | | | | | | | |
| Female | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **Total** | | | | | | | | | | | |

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

| Category | % of workers covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B /A) | Number (C) | % (C /A) | Number (D) | % (D /A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| **Permanent Workers** | | | | | | | | | | | |
| Male | NA | | | | | | | | | | |
| Female | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **Total** | | | | | | | | | | | |
| **Other than Permanent Workers** | | | | | | | | | | | |
| Male | NA | | | | | | | | | | |
| Female | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **Total** | | | | | | | | | | | |

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

| | F.Y. (2024-25) | F.Y. (2023-24) |
|---|---|---|
| i) Cost incurred on well-being measures (well- being measures means well-being of employees and workers including male and female, permanent and other than permanent employees and workers) (In ₹) | 49,95,000 | 48,17,065 |
| ii) Total revenue of the Company (In ₹) | 636,07,47,327 | 603,11,97,747 |
| iii) Cost incurred on well-being measures as a % of total revenue of the company | 0.08% | 0.08% |

2. Details of retirement benefits, for Current F.Y. and Previous F.Y.

| Benefits | F.Y. (2024-25) | | | P.Y. (2023-24) | | |
|---|---|---|---|---|---|---|
| | 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 | 100.00% | 0.00% | Yes | 100.00% | 0.00% | Yes |
| Gratuity | 100.00% | 0.00% | Yes | 100.00% | 0.00% | Yes |
| ESI | 0.00% | 0.00% | NA | 0.00% | 0.00% | NA |

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.

*The Company has ensured access to differently abled employees and workers. The company is taking steps to further improve accessibility to differently abled employees and workers.*

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

   *Yes.* Fair Employment Practices (as part of the Code of Conduct) prohibit all forms of discrimination or harassment.

   Link to Code of Conduct: https://nirlonltd.com/pdf/ccbe_nov_18_v1.pdf

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 | NA (since none of the employees took paternity leave or left during the year.) | | NA | |
| Female | | | | |
| **Total** | | | | |

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 | No | NA |
| Other than Permanent Workers | No | NA |
| Permanent Employees | Yes | The Company has established a Whistle Blower Policy, serving as a vigilant mechanism to address instances of fraud, mismanagement, or unethical practices. This Policy is designed to encourage Directors, employees, and other stakeholders to report concerns or grievances in a responsible and confidential manner. It ensures that individuals can raise issues without fear of retaliation, thereby promoting transparency and accountability within the organization. The Policy outlines procedures for reporting and resolving without any form of adverse actions. |
| Other than Permanent Employees | NA | NA |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | 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** | **3** | **0** | **0.00%** | **3** | **0** | **0.00%** |
| Male | 3 | 0 | 0.00% | 3 | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| **Total Permanent Workers** | **3** | **0** | **0.00%** | **3** | **0** | **0.00%** |
| Male | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

8. Details of training given to employees and workers:

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 3 | 3 | 3 | 100.00% | 3 | 100.00% | 3 | 100.00% | 3 | 100.00% |
| Female | 0 | 0 | 0 | 0.00% | 0 | NA | 0 | 0.00% | 0 | NA |
| **Total** | **3** | **3** | **0** | **100.00%** | **3** | **100.00%** | **0** | **100.00%** | **3** | **100.00%** |
| **Workers** | | | | | | | | | | |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| **Total** | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Employees** | | | | | | |
| Male | 3 | 3 | 100.00% | 3 | 3 | 100.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| **Total** | 3 | 3 | 100.00% | 3 | 3 | 100.00% |
| **Workers** | | | | | | |
| Male | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| **Total** | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

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 such system?

*Yes. The Company has taken proactive measures to ensure the health, well-being and security of its employees by implementing a range of safety protocols, including the installation of emergency exits, fire alarms, fire extinguishers, and smoke detectors.*

*These measures are integral components of the Company's occupational health and safety management system.*

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

*The Company in question, being service-based, does not involve any work-related hazards. It takes diligent measures to ensure the health, safety, well-being of all its workforce.*

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

*The Company does not have any workers, therefore, this is not applicable. However, the Company has implemented effective health and safety management system across the organization to ensure all relevant issues are reported and resolved in a timely basis.*

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

*Yes*

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

| Safety Incident/Number | Category | F.Y. (2024-25) | F.Y. (2023-24) |
|---|---|---|---|
| Lost Time Injury Frequency Rate **(LTIFR)** (per one million- person hours worked) | Employees | 0 | 0 |
| | Workers | NA | NA |
| Total Recordable work related injuries | Employees | 0 | 0 |
| | Workers | NA | NA |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | NA | NA |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | NA | NA |

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

- *Measures include regular inspections and maintenance of fire extinguishers, fire alarms, sprinkler and other systems related to fire prevention, detection and suppression throughout the premises.*
- *The Company conducts regular safety inspections of the premises to identify and correct any potential hazards.*
- *The Company has an established and detailed SOP's in the event of a fire, natural disaster, or other emergency.*

*Overall, these measures contribute to creating a secure environment, minimizing the risk of incidents and ensuring the well-being of everyone within the workplace.*

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0 | 0 | NA | 0 | 0 | NA |
| Health & Safety | 0 | 0 | NA | 0 | 0 | NA |

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 | 0.00% |
| Working Conditions | 0.00% |

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

*NA*

**Leadership Indicators**

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

(A) Employees – *Yes*

(B) Workers – *NA*

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

   *The Company has appointed an external agency to audit contractor compliances against statutory dues as applicable to the transactions within the remit of the Company.*

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

| | Total No. of affected employees/ workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | F.Y.(2024-25) | P.Y. (2023-24) | F.Y.(2024-25) | P.Y. (2023-24) |
| Employees | 0 | 0 | 0 | 0 |
| Workers | NA | NA | NA | NA |

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)**

   *Yes*

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** | - |
| **Working Conditions** | - |

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

   *NA*

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

**Essential Indicators**

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

   *The Company evaluates the impact of its business activities on stakeholders and proactively takes steps to regularly engage with them, understand their concerns, and meet their expectations. It has adopted a strategic approach to identify key stakeholders and ensure communication through appropriate channels. Through various channels, the Company enables stakeholders to connect, share feedback, and report any grievances.*

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 | 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 | Direct & other communication mechanisms | Regularly | Addressing Employees' Benefits/ compensations, their professional expectations, career growth, professional development and continuing education and re-skilling training etc. |

| | | | | |
|---|---|---|---|---|
| Investors/ Shareholders | No | Investors'/Analyst calls / conferences, personal meetings, E-mails, SMS, newspaper advertisements, Notice board, the Company website, Annual General Meetings, intimation to stock exchange, annual/ quarterly financials | Frequently and on a need basis | To understand Investors'/ Shareholders' objectives and expectations in relation to the Company's business and to transparently and regularly communicate information in this regard. Key topics are the Company's financial performance, future plans , market outlook, ESG performance etc |
| Government and regulators | No | The Company website, e-mails, conference calls, video conference, personal meetings, etc. | As prescribed and need based | Reporting requirements, Statutory compliances etc. Approval/ permissions as required for the Company's Business, support from authorities |
| Lender | No | E-mails, telephones, conference calls, personal meetings etc. | As prescribed and as when required. | Statutory, as per the Loan documents and as per Business requirements. |
| Communities | Yes | CSR organizations | Regularly | CSR Activities |
| Customers/ Consumers | No | Business interaction, through conference calls, personal meetings, e-mails, client satisfaction surveys etc. | Regularly | To understand customer requirements, satisfaction and Feedback and to keep them informed about the Company's future plans, planned improvements etc. |

**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 Company believes that maintaining consistent and proactive interaction with its stakeholders allows effective communication of its strategies and performance. By continuously engaging with them it ensures that their expectations are aligned, which ultimately helps serve them better. The Board stays informed about relevant developments, and Directors are encouraged to provide feedback on such matters on a periodic basis.*

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. The Company's Board is currently engaged in collaborative efforts with Management and stakeholders to identify significant factors related to environmental, social, and governance **(ESG)** matters.*

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

   *The Company has recognized disadvantaged, vulnerable, and marginalized stakeholders within its community, and actively focuses on such groups in Corporate Social Responsibility **(CSR)** projects. The Company has provided assistance to various community healthcare, education, and environmental sustainability initiatives benefiting individuals from vulnerable and marginalized communities.*

**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 | F.Y. (2024-25) | | | P.Y. (2023-24) | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees/ workers covered (B) | % (B/A) | Total (C) | No. of employees/ workers covered (D) | % (D/C) |
| **Employees** | | | | | | |
| Permanent | 3 | 0 | 0.00% | 3 | 0 | 0.00% |
| Other than permanent | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| **Total Employees** | 3 | 0 | 0.00% | 3 | 0 | 0.00% |
| **Workers** | | | | | | |
| Permanent | NA | | | | | |
| Other than permanent | | | | | | |
| **Total Workers** | | | | | | |

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

| Category | F.Y. (2024-25) | | | | | P.Y. (2023-24) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B /A) | No. (C) | % (C /A) | | No. (E) | % (E /D) | No. (F) | % (F /D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | 3 | 0 | 0.00% | 3 | 100 % | 3 | 0 | 0.00% | 3 | 100 % |
| Male | 3 | 0 | 0.00% | 3 | 100 % | 3 | 0 | 0.00% | 3 | 100 % |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| **Other than Permanent** | NA | | | | | | | | | |
| Male | | | | | | | | | | |
| Female | | | | | | | | | | |
| **Workers** | | | | | | | | | | |
| **Permanent** | NA | | | | | | | | | |
| Male | | | | | | | | | | |
| Female | | | | | | | | | | |
| **Other than Permanent** | | | | | | | | | | |
| Male | | | | | | | | | | |
| Female | | | | | | | | | | |

**3.** Details of remuneration / salary / wages, in the following format:

a. Median Remuneration / wages:

| | Male | | Female | |
|---|---|---|---|---|
| | **Number** | **Median remuneration/ salary/ wages of respective category (In. ₹)** | **Number** | **Median remuneration/ salary/ wages of respective category (In. ₹)** |
| Board of Directors (BoD) | 5 | 20,50,000 | 1 | 23,00,000 |
| Key Managerial Personnel | 3 | 1,49,29,617 | 0 | 0 |
| Employees other than BoD and KMP | 0 | 0 | 0 | 0 |
| Workers | 0 | 0 | 0 | 0 |

*The remuneration of Non-Executive Directors consists of sitting fees only.

b. Gross wages paid to females

| | **F.Y. (2024-25)** | **P.Y. (2023-24)** |
|---|---|---|
| Gross wages paid to females | NA | |
| **Total wages** | | |
| Gross wages paid to females ( Gross wages paid to females as % of total wages ) | | |

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

*Yes. Our Code of Conduct, Whistle blower and POSH policies are guiding principles that help in driving actions to address human rights related issues. ICC (Internal Complaints Committee) is in place for reporting and remediation of all human rights violations or concerns.*

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

*The Company has established robust internal mechanisms to address and resolve grievances related to human rights issues, ensuring a safe and respectful workplace for all employees through POSH and Whistle Blower Mechanisms.*

- ***Prevention of Sexual Harassment (POSH) Committee:*** *The Company has constituted an Internal Complaints Committee (ICC) to handle complaints of sexual harassment. Employees can submit written complaints to the Committee and the Committee is responsible for conducting inquiries and resolving the issue with appropriate actions.*
- ***Whistle Blower Policy:*** *The Company has implemented a Whistle Blower Policy to encourage employees to report any concerns related to unethical behaviour, misconduct, or violations of human rights.The Policy ensures that employees who report grievances are protected from retaliation, fostering an environment where individuals can raise concerns without fear of adverse consequences. Confidentiality is maintained to protect their privacy and encourage the reporting of grievances.*

  *These mechanisms demonstrate the Company's commitment to upholding human rights and fostering a work environment where employees feel safe, respected, and valued.*

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

| | F.Y. (2024-25) | | | P.Y. (2023-24) | | |
|---|---|---|---|---|---|---|
| | **Filed during the year** | **Pending resolution at the end of year** | **Remarks** | **Filed during the year** | **Pending resolution at the end of year** | **Remarks** |
| Sexual Harassment | 0 | 0 | NA | 0 | 0 | NA |
| Discrimination at workplace | | | | | | |
| Child Labour | | | | | | |
| Forced Labour/ Involuntary | | | | | | |
| Wages | | | | | | |
| Other human rights related | | | | | | |

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

| | F.Y. (2024-25) | P.Y. (2023-24) |
|---|---|---|
| i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| ii) Female employees / workers | | |
| iii) Complaints on POSH as a % of female employees / workers | | |
| iv) Complaints on POSH upheld | | |

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

*The Company has implemented a policy for the Prevention of Sexual Harassment **(POSH)** to ensure that individuals who experience discrimination or harassment are protected. The Company actively promotes ethical conduct and transparency as core principles in its operations. The Company also has a Whistle Blower Policy in place.*

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

(Yes/No)

*Yes. All business agreements and contracts include clauses mandating compliance with applicable statutory/labor law requirements. Since the protection of human rights is embedded within these legal frameworks, adherence to human rights principles is ensured.*

**10.** Assessments for the year:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Sexual Harassment | 0.00% |
| Discrimination at workplace | |
| Child Labour | |
| Forced Labour/Involuntary Labour | |
| 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 10 above.

*NA*

**Leadership Indicators**

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

*NA*

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

*NA*

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

*Yes. The Company's infrastructure is designed to be accessible to people with disabilities, and it is constantly working to improve its infrastructure to remove any barriers to accessibility.*

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 | 0.00% |
| Discrimination at workplace | |
| 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.

*NA*

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

**Essential indicators**

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

| Parameter | F.Y. (2024-25 ) | P.Y. (2023-24) |
|---|---|---|
| **From renewable sources (in mega joules)** | | |
| Total electricity consumption (A) | 3,80,53,836 | 8,74,584 |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| **Total energy consumed from renewable sources (A+B+C)** | **3,80,53,836** | **8,74,584** |
| **From non-renewable sources (in mega joules)** | | |
| Total electricity consumption (D) | 0 | 2,46,96,432 |
| Total fuel consumption (E) | 14,67,172.72 | 18,27,130.20 |
| Energy consumption through other sources (F) | 0 | 0 |
| **Total energy consumed from non- renewable sources (D+E+F)** | **14,67,172.72** | **2,65,23,562.20** |
| **Total energy consumed (A+B+C+D+E+F)** | **3,95,21,008.73** | **2,73,98,146.20** |
| **Energy intensity per rupee of turnover** (Total energy consumed / Revenue from operations) | 0.00621 | 0.00454 |
| **Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed / Revenue from operations adjusted for PPP) | 0.12836 | 0.09185 |
| Energy intensity in terms of physical output (Total energy consumed/ Sq.ft. of area managed) | 15.43032 | 11.71666 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

**Energy consumption reported above includes common areas only, most of which is recovered from licensees. This does not include consumption of licensees.*

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

*No*

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

*NA*

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

| Parameter | F.Y. (2024-25) | P.Y. (2023-24) |
|---|---|---|
| (i) Surface water | 0.00 | 0.00 |
| (ii) Groundwater | 35,196.00 | 45,575.00 |
| (iii) Third party water (Municipal Water) | 56,071.00 | 51,153.00 |
| (iv) Seawater / desalinated water | 0.00 | 0.00 |
| (v) Others | 0.00 | 0.00 |
| ***Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)*** | **91,267.00** | **96,728.00** |
| **Total volume of water consumption (in kilolitres)** | **91,267.00** | **96,728.00** |
| **Water intensity per rupee of turnover** *(Water consumed / turnover)* | 0.000014 | 0.000016 |
| **Water intensity per rupee of turnover adjusted for purchasing Power Parity (PPP)** | 0.000296 | 0.00035925 |
| **Water intensity in terms of physical output (Total water consumed/ Sq.ft. of area managed)** | 0.03563 | 0.041365 |
| **Water intensity** *(optional)* – the relevant metric may be selected by the entity | - | - |

**Water consumption reported above includes common areas only, most of which is recovered from licensees. This does not include consumption of licensees.*

**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. We have conducted a water assessment study of NKP, which included comprehensive baseline assessment of current water consumption data, identification of opportunities for water conservation, etc*

4. Provide the following details related to water discharged:

| Parameter | F.Y. (2024-25 ) | P.Y. (2023-24) |
|---|---|---|
| (i) To Surface water | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) To Groundwater | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) To Seawater | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | 0 | 0 |
| - 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. Water Assessment of NKP has been conducted during the reporting period, which included comprehensive baseline assessment of waste water generation and treatment etc.*

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

*Yes. The Company has a net zero sewage discharge policy. The entire wastewater generated from washrooms and pantries is treated in onsite sewage treatment plants (STP's). 100% of treated wastewater is reused for flushing and cooling purposes.*

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

| Parameter | Please specify unit | F.Y. (2024-25 ) | P.Y. (2023-24) |
|---|---|---|---|
| NOx | µg/M³ | 35.3 | 36.9 |
| SOx | µg/M³ | 29.1 | 32.8 |
| Particulate matter | µg/M³ PM 10 | 36.1 | 73.7 |
| Persistent organic pollutants (POP) | 0 | 0 | 0 |
| Volatile organic compounds (VOC) | 0 | 0 | 0 |
| Hazardous air pollutants (HAP) | 0 | 0 | 0 |
| Others – please specify | 0 | 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. Air Emission testing has been conducted by an independent third-party called Green Envirosafe Engineers & Consultant Pvt. Ltd.*

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

| Parameter | Unit | F.Y. (2024-25) | F.Y. (2023-24) |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | *Metric tonnes of CO2 equivalent* | 108.66 | 134.97 |
| **Total Scope 2 emissions** (Break-up of the GHG into CO2, CH4, N2O, FCs, PFCs, SF6, NF3, if available) | *Metric tonnes of CO2 equivalent* | 0* | 5,625.30 |
| **Total Scope 1 and 2** | *Metric Tonnes of CO2 equivalent* | 108.66 | 5,760.26 |
| **Total Scope 1 and Scope 2 emissions per rupee of turnover** | *Metric Tonnes of CO2 equivalent/ INR* | 0.000000017 | 0.000000955 |
| **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) | *Metric Tonnes of CO2 equivalent/ INR* | 0.000000352 | 0.00001870 |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** (Total GHG emissions/ Sq.ft. of area managed) | *Metric tonnes of CO2 equivalent* | 0.000042424 | 0.002249001 |
| **Total Scope 1 and Scope 2 emission intensity** (optional) – the relevant metric may be selected by the entity | - | - | - |

**During the current reporting period, 100% of the purchased electricity of the NKP common area has been sourced from renewable energy.*

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

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

*Yes. NKP's focus on carbon footprint reduction and sustainable design is a strategic opportunity that drives operational excellence, stakeholder engagement, and long-term financial performance. The Company's Design Philosophy and Master Plan have incorporated sustainability and a 'Green' ethos since inception.*

*The Company is proactively focusing on optimizing energy consumption and transitioning towards renewable energy sources to reduce greenhouse gas emissions and support an environmentally- friendly ecosystem. Measures such as sourcing of 100% renewable energy for NKP common areas, implementing energy-efficient systems and equipment, etc. have been implemented. Please refer to Q4 under leadership indicator, principle 6 for more details.*

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

| Parameter | F.Y. (2024-25) | F.Y. (2023-24) |
|---|---|---|
| Plastic waste **(A)** | 1.26** | 9.33 |
| E-waste **(B)** | 4.42*** | 0.79 |
| Bio-medical waste **(C)** | 0 | 0 |
| Construction and demolition waste **(D)** | 0 | 0 |
| Battery waste **(I)** | 0.8 | 1.83 |
| Radioactive waste **(F)** | 0 | 0 |
| Other Hazardous waste- Includes waste oil and engine coolant. **(G)** | 4.98 | 4.71 |
| Other Non-hazardous waste generated- Includes food waste, horticultural waste and mixed dry waste. **(H)** | **30.44** | **11.25** |
| **Total (A+B + C + D + E + F + G + H)** | **41.9** | **27.91** |
| **Waste intensity per rupee of turnover** (Total waste generated / Revenue from operations) | 0.0000000066 | 0.0000000046 |
| **Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) | 0.0000001362 | 0.0000001037 |
| **Waste intensity in terms of physical output** (Sq.ft. of area managed) | 0.0000163695 | 0.0000119356 |
| **Waste intensity (optional) –** the relevant metric may be selected by the entity | - | - |

** Waste data reported above includes waste from common areas only, most of which is recovered from licensees. This does not include waste quantity of licensees.*

*** The quantity reported for plastic waste in FY25 is significantly lower compared to FY24. This is due to the reporting approach-FY24 figures included mixed dry waste, which encompassed plastic waste, whereas in FY25, only plastic waste has been reported separately.*

**** The increase in e-waste reported for FY25 compared to FY24 is attributed to the disposal of electronic equipment that reached the end of its operational life.*

| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
|---|---|---|
| **Category of waste** | **F.Y. (2024-25)** | **F.Y. (2023-24)** |
| (i) Recycled | 22.23 | 16.66 |
| (ii) Re-used | 19.67 | 11.25 |
| (iii) Other recovery operations | 0 | 0 |
| **Total** | **41.90** | **27.91*** |

| 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 | 0 | 0 |
| (iii) Other disposal operations | 0 | 0 |
| **Total** | **0** | **0** |

**The total waste generated is either recycled or reused. The waste data for PY 2023-24 i.e. 27.91 (recovered through recycling and reusing) has been correctly put under the respective category in the current report.*

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

*No.*

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

*The Company has adopted a comprehensive waste management process to store, manage, handle, transport and dispose all categories of waste generated in the knowledge park. The Company follows a process of Re-Use, Reduce and Re-Cycle to minimize waste reduction. It has employed a robust waste management system that emphasizes segregation, recycling, and responsible disposal:*

- *Segregation and Recycling: Waste is meticulously sorted into categories such as organic, inorganic, and hazardous materials.*
- *Organic Waste Processing: Organic waste is composted on-site, converting it into nutrient-rich manure used for landscaping.*
- *E-Waste Management: Electronic waste is collected and sent to authorized recyclers, ensuring safe disposal and recovery of valuable materials.*
- *Hazardous Waste Handling: Other hazardous waste is stored securely and disposed of through certified vendors, adhering to environmental regulations.*

**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. |
|---|---|---|---|
| *NA* | | | |

**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 |
|---|---|---|---|---|---|
| *NA* | | | | | |

**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*

**Leadership Indicators**

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

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

   (i) Name of the area

   (ii) Nature of operations

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

| **Parameter** | **F.Y. (2024-25)** | **P.Y. (2023-23)** |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water | 0 | 0 |
| (ii) To Groundwater | 0 | 0 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| **Total volume of water withdrawal (in kilolitres)** | 0 | 0 |
| **Total volume of water consumption (in kilolitres)** | 0 | 0 |
| **Water intensity perrupee of turnover** (Water consumed / turnover) | 0 | 0 |
| **Water intensity** (optional) – the relevant metric may be selected by the entity | | |
| (i) Into Surface water | | |
| - No treatment | 0 | 0 |
| - With treatment –please specify level of treatment. | 0 | 0 |
| (ii) Into Groundwater | | |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment. (Potential through rain water harvesting pits) | 0 | 0 |
| (iii) Into Seawater | | |
| −No treatment | 0 | 0 |
| −With treatment – please specify level of treatment | 0 | 0 |
| **(**iv) Sent to third-parties | | |
| - No treatment | 0 | 0 |
| - 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)** | 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.*

*No*

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

| Parameter | F.Y. (2023-24) | P.Y. (2022-23) |
|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | - | - |
| **Total Scope 3 emissions per rupee of turnover** | - | - |
| **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.

*No*

**3.** With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

*NA*

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

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 1. | **Green energy sourcing:** 100% purchase of renewable electricity for NKP common areas | • Sourcing of 100% green energy for NKP common areas from the local utility provider. | • Significant reduction in purchased electricity from conventional sources, thereby reducing GHG emissions. This has led to the reduction of scope 2 emissions to '0'. |
| 2. | Energy efficiency measures | Energy efficiency measures undertaken by NKP are highlighted below:<br>• Use of energy efficient equipment such as LED lights, motion sensors, etc., to optimize energy consumption<br>• Implementation of energy efficient chillers in the campus<br>• Granular level metering and monitoring of energy consumption, thereby eliminating wastage | • Achievement of energy efficiency and reduction in associated carbon emissions. |
| 3. | Water efficiency measures | Water efficiency measures undertaken by NKP are highlighted below:<br>• Low flow taps and faucets with aerators to reduce the flow rate by ~50%<br>• Motion sensors to optimize water use<br>• Pressure reducing valves have been installed<br>• Robust leak detection processes and systems<br>• Dual plumbing system | • Improved water use efficiency and water conservation |

| | | | |
|---|---|---|---|
| 4. | Rainwater harvesting | • The Company has installed a robust rainwater harvesting system across the campus to recharge groundwater<br>• The campus is designed with rainwater harvesting and charging pits<br>• Rainwater is directed to these pits to facilitate percolation of rainwater into the ground to ensure water tables are maintained at adequate levels. | • Results in effective water conservation and sustainable management practices, contributing to environmental stewardship and reducing reliance on external water sources. |
| 5. | Organic Waste Management Converter | • Wet waste (food waste and garden waste) generated in the campus is converted into manure by treatment in organic waste converter.<br>• Manure generated is utilized for landscaping purposes within the campus. | • Recycling and reuse of waste<br>• Reduction in waste going to landfill |
| 6. | Sewage Treatment Plant | • MBBR bases sewage treatment plant has been installed to ensure recycling of the entire wastewater generated in the knowledge park.<br>• 100% of the wastewater treated is used for the flushing, landscaping and cooling tower requirements. | • Results in reduction in discharge of sewage into the municipal sewers and reuse of treated water, thus reducing water demand. |
| 7. | Green Building Certifications | • NKP has attained LEED certifications for its buildings, reflecting adherence to rigorous environmental standards:<br>✓ Phase I to IV: LEED Gold certified and Phase V: LEED Platinum certified<br>✓ LEED Zero Water Certification<br>✓ LEED Zero Waste Certification<br>• NKP has been awarded the WELL Health-Safety Rating for Facility Operations and Management by the International WELL Building Institute (IWBI), USA. This certification acknowledges the park's commitment to occupant health and safety, encompassing aspects such as air and water quality, lighting, and operational policies. | • Reduced environmental footprint, high level of resource efficiency and employee well-being. |

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

*Yes, Nirlon Knowledge Park **(NKP)** has developed a comprehensive Emergency Preparedness Plan to address various emergency situations such as fires, floods, and earthquakes, among others. This helps the Company to effectively manage any potential emergencies within its operations, construction and maintenance. This plan encompasses clear communication protocols, procedures for hazard prevention and mitigation, and first aid provisions. It ensures effective emergency management, by promptly notifying and escalating emergencies to the appropriate levels for immediate action and resolution. This contributes to minimizing risk and its adverse implications on all relevant stakeholders.*

*In the event of an emergency, the situation is thoroughly investigated, and appropriate preventive measures are implemented to avoid future occurrences. The park's commitment to safety and environmental standards is further demonstrated through* its certifications, including LEED Gold and Platinum ratings and the WELL Health-Safety Rating.

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?

   *NA*

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

   *NA*

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

   a. By listed entity- *NIL*

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

**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:

   *4 (Four)*

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

| Sr. No. | Name of the Trade & Industry Chambers/ Association | Reach of Trade & Industry Chamber/ Association ( State /National) |
|---|---|---|
| 1 | Maharashtra Chamber of Housing Industry (MCHI) | State |
| 2 | RICS India Pvt.Ltd membership | National |
| 3 | Federation of Indian Chamber of Commerce and Industry | National |
| 4 | GRI Membership | State |

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

*There were no incidents of anti-competitive conduct, hence this is not applicable.*

**Leadership Indicators**

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

   *None*

**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 |
|---|---|---|---|---|---|
| NA | | | | | |

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

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

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

*The Company has established a Whistle Blower Policy for all stakeholders to raise concerns and report their grievances. The Company ensures it is responsive to the grievances of the Community.*

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 5.96% | 1.56% |
| Directly from within the district or neighboring district (Within India) | Data not available | |

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: NA

Give full details in below table:

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **1. Rural** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | NA | |
| ii) Total Wage Cost | | |
| iii) % of Job creation in Rural areas | | |
| **2. Semi-urban** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | NA | |
| ii) Total Wage Cost | | |
| iii) % of Job creation in Semi-Urban areas | | |
| **3. Urban** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or | NA | |
| ii) Total Wage Cost | | |
| iii) % of Job creation in Urban areas | | |

| 4. Metropolitan | |
|---|---|
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | NA |
| ii) Total Wage Cost | |
| iii) % of of Job creation in Metropolitan area | |

(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).

   *NA*

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

   *The Company has not undertaken any CSR projects in the designated aspirational districts in the current financial year.*

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

   *No*

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

   *NA*

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

   *NA*

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

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

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

   *NA*

| Name of Authority | Brief of the case | Corrective action taken |
|---|---|---|
| NA | | |

6. Details of beneficiaries of CSR Projects:

| Sr. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|---|---|---|---|
| 1 | Health Care | 11,692 | 100.00% |
| 2 | Education | 12,636 | 100.00% |
| 3 | Social Inclusion | 1,882 | 100.00% |
| 4 | Environmental Sustainability | 3,36,603 | 100.00% |
| 5 | Animal Welfare | 3,767 | 100.00% |
| 6 | Rural Sports | 100 | 100.00% |

**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.

   The Company periodically carries out surveys with its Licensees to understand their level of satisfaction with the overall occupant/customer experience in NKP. Licensee feedback is taken seriously, and the Company engages with Licensees post such surveys to follow through on the feedback provided.

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

| Details | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | NA |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| | F.Y. (2024-25) | | Remarks | P.Y. (2023-24) | | Remarks |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | 0 | 0 | NA | 0 | 0 | NA |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | | | | | | |

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

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | 0 | 0 |
| 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. The Company has implemented appropriate and effective IT controls to mitigate cyber security malpractice.*

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.

   *None*

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches: *0*

   b. Percentage of data breaches involving personally identifiable information of customers: *0.00%*

   c. Impact, if any, of the data breaches: *None*

**Leadership Indicators**

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

   *https://www.nirlonltd.com/*

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

   *Nirlon Limited recognizes the importance of creating awareness and educating its occupiers on safe and responsible usage of its premises and services. Campus Guidelines and Waste Management Guidelines have been developed for licensees. In addition, health and safety infrastructure with appropriate signages have been developed and periodic fire drills are conducted across the office park to spread awareness on safe and responsible conduct.*

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

   *The Company has robust Standard Operating Procedures and a Crisis Management Policy in place to ensure business continuity and effective communication in the event of disruptions due to natural disasters, infrastructure failures, or security threats. The Crisis Management Team (CMT), composed of key personnel including Operations, Property Management, Engineering, Security, and Fire Safety representatives, is responsible for immediate response, coordination, and restoration activities during emergencies.*

   *The policy outlines specific response procedures for various scenarios such as fires, floods, earthquakes, bomb threats, and terrorist attacks. For each type of crisis, communication mechanisms are clearly defined to ensure timely information dissemination to all stakeholders, including occupants and licensees.*

   *This ensures that all relevant stakeholders are promptly informed of any potential or actual disruptions, thereby ensuring safety and preparedness.*

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   *NA*

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

   *Yes. The Company actively engages with its licensees through monthly meetings to understand their concerns and gather feedback. Minutes of these meetings (MoM) are circulated, and appropriate actions are initiated based on the discussions and feedback. This proactive approach ensures continuous improvement, aligning with our commitment to consumer satisfaction.*