

## INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN PRESTIGE ESTATES PROJECTS LIMITED' BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025.

To the Board of Directors of Prestige Estates Projects Limited,

1. We have undertaken to perform Reasonable Assurance engagement, for Prestige Estates Projects Limited. (hereinafter referred to as "the Company" or "Prestige") vide our engagement letter dated March 31, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year ended March 31, 2025.

This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

### 2. IDENTIFIED SUSTAINABILITY INFORMATION

Our scope of Reasonable Assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the BRSR is as disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our Reasonable Assurance engagement was with respect to the year ended March 31, 2025 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

### 3. CRITERIA

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

The criteria used is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, of the SEBI Master Circular for 'compliance with the provisions of the SEBI LODR Regulations, 2025 by Listed Entities' dated November 11, 2024, and the SEBI Circular on the 'Industry Standards on Reporting of BRSR Core' dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

### 4. MANAGEMENT RESPONSIBILITIES

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of the BRSR, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations including the SEBI circulars, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

### 5. INHERENT LIMITATIONS

The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint and waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

### 6. OUR INDEPENDENCE AND QUALITY CONTROL

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## 7. OUR RESPONSIBILITY

Our responsibility is to express a Reasonable Assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain Reasonable Assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of Reasonable Assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional scepticism throughout the engagement.

## 8. REASONABLE ASSURANCE

A Reasonable Assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.

- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company's management, including secretarial team, finance team, human resource team amongst others and those with the responsibility for preparation of the BRSR.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis under the reporting boundary. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited consolidated financial statements and audited standalone financial statements of the Company for the year ended March 31, 2025 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis.
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported; and
- Obtained representations from the Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

## 9. EXCLUSIONS

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Operations of the Company other than the Identified Sustainability Information in Appendix I;
- Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information; and Data and information outside the defined reporting period i.e., April 1, 2024 – March 31, 2025;
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

## 10. OTHER INFORMATION

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 5th August, 2025 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## 11. REASONABLE ASSURANCE OPINION

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information listed in Appendix I for the year ended March 31, 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

## 12. RESTRICTION ON USE

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities.

Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **Vinay and Keshava LLP**

Chartered Accountants,

Firm Reg No.: 005586S/S-200008

**CA Prasanna K S**

Partner

Membership No: 232959

UDIN: 25232959BMNTCT4909

Place: Bengaluru

Date: 5th August, 2025

Encl: Appendix I

## Appendix I

Identified Sustainability Information subject to Reasonable Assurance

| Sr. No.  | Principle / Indicator Reference      | Attribute   | Parameters (KPIs) Assured  |
|--|--------------------------------------|---|--|
| <b>Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]</b> |                                      |   |  |
| 1  | Principle 6 – E7                     | Green-house gas (GHG) footprint   | <ol style="list-style-type: none"> <li>Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</li> <li>Total Scope 2 emissions (Break-up of the GHG (CO<sub>2</sub>e) into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</li> <li>GHG Emission Intensity (Scope 1 +2) <ol style="list-style-type: none"> <li>Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for Purchasing Power Parity (PPP)</li> <li>Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services</li> </ol> </li> </ol>   |
| 2  | Principle 6 – E3<br>Principle 6 – E4 | Water footprint   | <ol style="list-style-type: none"> <li>Total water consumption</li> <li>Water consumption intensity <ol style="list-style-type: none"> <li>Water Intensity per rupee of turnover adjusted for PPP</li> <li>Water Intensity in terms of physical output</li> </ol> </li> <li>Water Discharge by destination and levels of treatment</li> </ol>  |
| 3  | Principle 6 – E1                     | Energy Footprint  | <ol style="list-style-type: none"> <li>Total Energy Consumed</li> <li>% of energy consumed from renewable sources</li> <li>Energy intensity <ol style="list-style-type: none"> <li>Energy Intensity per rupee of turnover adjusted for PPP</li> <li>Energy Intensity in terms of physical output</li> </ol> </li> </ol>  |
| 4  | Principle 6 – E9                     | Embracing circularity details related to waste management by the entity | <ol style="list-style-type: none"> <li>Plastic waste (A)</li> <li>E-waste (B)</li> <li>Bio-medical waste (C)</li> <li>Construction and demolition waste (D)</li> <li>Battery waste (E)</li> <li>Radioactive waste (F)</li> <li>Other Hazardous waste (G)</li> <li>Other Non-hazardous waste generated (H)</li> <li>Total waste generated (A+B + C + D + E + F + G + H)</li> <li>Waste intensity <ol style="list-style-type: none"> <li>Waste Intensity per rupee of turnover adjusted for PPP</li> <li>Waste Intensity in terms of physical output</li> </ol> </li> <li>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations</li> <li>For each category of waste generated, total waste disposed by nature of disposal method</li> </ol> |

## Appendix I (Contd.)

| Sr. No. | Principle / Indicator Reference           | Attribute   | Parameters (KPIs) Assured  |
|---------|---|---|--|
| 5       | Principle 3 – E1 (c)<br>Principle 3 – E11 | Enhancing employees wellbeing and Safety          | <ol style="list-style-type: none"> <li>1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company.</li> <li>2. Details of safety related incidents for employees and workers (including contract-workforce) <ol style="list-style-type: none"> <li>a) Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)</li> <li>b) No. of fatalities</li> </ol> </li> </ol>   |
| 6       | Principle 5 – E3 (b)<br>Principle 5 – E7  | Enabling Gender Diversity in Business             | <ol style="list-style-type: none"> <li>1. Gross wages paid to females as a % of wages paid</li> <li>2. Complaints on POSH <ol style="list-style-type: none"> <li>a) Total Complaints on Sexual Harassment (POSH) reported.</li> <li>b) Complaints on POSH as a % of female employees / workers</li> <li>c) Complaints on POSH upheld</li> </ol> </li> </ol>  |
| 7       | Principle 8 – E4<br>Principle 8 – E5      | Enabling Inclusive Development                    | <ol style="list-style-type: none"> <li>1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and from within India.</li> <li>2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost</li> </ol>   |
| 8       | Principle 9 – E7<br>Principle 1 – E8      | Fairness in Engaging with Customers and Suppliers | <ol style="list-style-type: none"> <li>1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events.</li> <li>2. Number of days of accounts payable</li> </ol>   |
| 9       | Principle 1 – E9                          | Open-ness of Business                             | <ol style="list-style-type: none"> <li>1. Concentration of purchases &amp; sales done with trading houses, dealers, and related parties along-with loans and advances &amp; investments, with related parties <ol style="list-style-type: none"> <li>a) Purchases from trading houses as % of total purchases</li> <li>b) Number of trading houses where purchases are made from</li> <li>c) Purchases from top 10 trading houses as % of total purchases from trading houses</li> <li>d) Sales to dealers / distributors as % of total sales</li> <li>e) Number of dealers / distributors to whom sales are made</li> <li>f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors</li> </ol> </li> <li>2. Share of RPTs (as respective %age) in <ol style="list-style-type: none"> <li>a) Purchases</li> <li>b) Sales</li> <li>c) Loans &amp; advances</li> <li>d) Investments</li> </ol> </li> </ol> |

# Business Responsibility & Sustainability Report

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

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| Sr. No. | Particulars  | FY 2024-2025   |
|---------|--|--|
| 1       | <b>Corporate Identity Number (CIN) of the Listed Entity</b>  | L07010KA1997PLC022322  |
| 2       | <b>Name of the Listed Entity</b>   | Prestige Estates Projects Limited  |
| 3       | <b>Year of incorporation</b>   | 04/06/1997   |
| 4       | <b>Registered office address</b>   | Prestige Falcon Tower, No.19, Brunton Road, Bangalore - 560025   |
| 5       | <b>Corporate address</b>   | Prestige Falcon Tower, No.19, Brunton Road, Bangalore - 560025   |
| 6       | <b>E-mail</b>  | <a href="mailto:investors@prestigeconstructions.com">investors@prestigeconstructions.com</a>   |
| 7       | <b>Telephone</b>   | 080-25591080   |
| 8       | <b>Website</b>   | <a href="http://www.prestigeconstructions.com/">http://www.prestigeconstructions.com/</a>  |
| 9       | <b>Financial year for which reporting is being done</b>  | 1st April 2024 – 31st March 2025   |
| 10      | <b>Name of the Stock Exchange(s) where shares are listed</b>   | 1. National Stock Exchange of India Limited<br>2. BSE Limited  |
| 11      | <b>Paid-up Capital</b>   | ₹ 4,307 Mn   |
| 12      | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>  | Nirbhay Kumar Lumde<br>Email: <a href="mailto:nirbhay@prestigeconstructions.com">nirbhay@prestigeconstructions.com</a><br>Contact No: - 080-25591080 |
| 13      | <b>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)</b> | Disclosures made in this report are on a "Consolidated Basis", unless otherwise specified  |
| 14      | <b>Name of assurance provider</b>  | Vinay and Keshava LLP  |
| 15      | <b>Type of assurance obtained</b>  | Reasonable Assurance on BRSR core indicators   |

## Business Responsibility &amp; Sustainability Report (Contd.)

## II. Products/services

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

| Sr. No. | Description of Main Activity                      | Description of Business Activity  | % of Turnover of the entity |
|---------|---|---|-----------------------------|
| 1.      | Sale of real estate developments                  | Development and sale of residential and commercial projects   | 60%                         |
| 2.      | Hospitality services                              | Leasing of commercial projects to tenants   | 13%                         |
| 3.      | Real estate activity with owned or lease property | Development of hospitality projects including golf course, clubhouses etc which are operated by leading international operators | 16%                         |
| 4.      | Constructions                                     | Construction of residential, commercial, hospitality and retail projects.   | 11%                         |

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

| S. No. | Product/Service                                   | NIC Code | % of total Turnover contributed |
|--------|---|----------|---------------------------------|
| 1.     | Sale of real estate developments                  | 45201    | 60%                             |
| 2.     | Hospitality services                              | 55101    | 13%                             |
| 3.     | Real estate activity with owned or lease property | 70106    | 16%                             |
| 4.     | Constructions                                     | 41001    | 11%                             |

## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 0                | 8*                | 8     |
| International | 0                | 1                 | 1     |

\* Note: 8 includes only the corporate and regional offices of Prestige.

### 19. Markets served by the entity

#### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 8      |
| 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

Prestige Group serves a diverse customer base that includes individual homebuyers, small and medium enterprises (SMEs), and large multinational corporations (MNCs). The company's portfolio spans residential, commercial, office spaces, and Special Economic Zones (SEZs), catering to the needs of both personal consumers and business clients across various sectors. This broad customer mix reflects Prestige Group's strong market presence and its ability to address a wide spectrum of real estate requirements.



## Business Responsibility & Sustainability Report (Contd.)

### IV. Employees

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

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

| S. No.    | Particulars              | Total(A) | Male    |           | Female  |           |
|-----------|--------------------------|----------|---------|-----------|---------|-----------|
|           |                          |          | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES |                          |          |         |           |         |           |
| 1         | Permanent (D)            | 9,014    | 7,243   | 80.35%    | 1,771   | 19.65%    |
| 2         | Other than Permanent (E) | 494      | 449     | 90.89%    | 45      | 9.11%     |
| 3         | Total employees (D + E)  | 9,508    | 7,692   | 80.90%    | 1,816   | 19.10%    |
| WORKERS*  |                          |          |         |           |         |           |
| 1         | Permanent (F)            | 0        | 0       | 0         | 0       | 0         |
| 2         | Other than Permanent (G) | 0        | 0       | 0         | 0       | 0         |
| 3         | Total workers (F + G)    | 0        | 0       | 0         | 0       | 0         |

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

| S. No.                      | Particulars                               | Total(A) | Male    |           | Female  |           |
|-----------------------------|---|----------|---------|-----------|---------|-----------|
|                             |   |          | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES |   |          |         |           |         |           |
| 1                           | Permanent (D)                             | 24       | 21      | 87.50%    | 3       | 12.50%    |
| 2                           | Other than Permanent (E)                  | 17       | 16      | 94.12%    | 1       | 5.88%     |
| 3                           | Total differently abled employees (D + E) | 41       | 37      | 90.24%    | 4       | 9.76%     |
| Differently Abled Workers   |   |          |         |           |         |           |
| 4                           | Permanent (F)                             | 0        | 0       | 0         | 0       | 0         |
| 5                           | Other than Permanent (E)                  | 0        | 0       | 0         | 0       | 0         |
| 6                           | Total differently abled workers (F + G)   | 0        | 0       | 0         | 0       | 0         |

\* Note: Since workers are deployed by the contractors for short duration Prestige does not have full control over the headcount.

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

| Particulars              | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 8         | 2                             | 25%       |
| Key Management Personnel | 3         | 0                             | 0%        |



## Business Responsibility &amp; Sustainability Report (Contd.)

## 22. Turnover rate for permanent employees and workers

| Particulars         | FY 2024-25                    |        |        | FY 2023-24                     |        |        | FY 2022-23   |        |        |
|---------------------|-------------------------------|--------|--------|--------------------------------|--------|--------|--|--------|--------|
|                     | (Turnover rate in current FY) |        |        | (Turnover rate in previous FY) |        |        | (Turnover rate in the year prior to the previous FY) |        |        |
|                     | Male                          | Female | Total  | Male                           | Female | Total  | Male   | Female | Total  |
| Permanent Employees | 13.77%                        | 19.08% | 14.80% | 20.98%                         | 19.64% | 20.96% | 33.00%   | 31.79% | 32.80% |
| Permanent Workers   | NA                            | NA     | NA     | NA                             | NA     | NA     | NA   | NA     | NA     |

\* Note: Turnover rate for permanent employees for FY 2024-25 is reported on standalone basis



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

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

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 1.      | Apex Realty Management Private Limited                                      | Subsidiary   | 100.00%                           | Yes  |
| 2.      | Avyakth Cold Storages Private Limited                                       | Subsidiary   | 100.00%                           | Yes  |
| 3.      | Dollars Hotel and Resorts Private Limited                                   | Subsidiary   | 65.92%                            | Yes  |
| 4.      | ICBI (India) Private Limited  | Subsidiary   | 82.57%                            | Yes  |
| 5.      | K2K Infrastructure (India) Private Limited                                  | Subsidiary   | 100.00%                           | Yes  |
| 6.      | Kochi Cyber Greens Private Limited  | Subsidiary   | 100.00%                           | Yes  |
| 7.      | Northland Holding Company Private Limited                                   | Subsidiary   | 100.00%                           | Yes  |
| 8.      | Prestige (BKC) Realtors Private Limited                                     | Subsidiary   | 100.00%                           | Yes  |
| 9.      | Prestige Acres Private Limited  | Subsidiary   | 100.00%                           | Yes  |
| 10.     | Prestige Bidadi Holdings Private Limited                                    | Subsidiary   | 99.94%                            | Yes  |
| 11.     | Prestige Builders and Developers Private Limited                            | Subsidiary   | 100.00%                           | Yes  |
| 12.     | Prestige Construction Ventures Private Limited                              | Subsidiary   | 100.00%                           | Yes  |
| 13.     | Prestige Estates Projects Corp. (upto 2 August 2024)                        | Subsidiary   | -                                 | Yes  |
| 14.     | Prestige Exora Business Parks Limited                                       | Subsidiary   | 100.00%                           | Yes  |
| 15.     | Prestige Falcon Malls Private Limited                                       | Subsidiary   | 100.00%                           | Yes  |
| 16.     | Prestige Falcon Mumbai Realty Private Limited                               | Subsidiary   | 90.00%                            | Yes  |
| 17.     | Prestige Falcon Realty Ventures Private Limited                             | Subsidiary   | 100.00%                           | Yes  |
| 18.     | Prestige Garden Estates Private Limited                                     | Subsidiary   | 100.00%                           | Yes  |
| 19.     | Prestige Garden Resorts Private Limited                                     | Subsidiary   | 100.00%                           | Yes  |
| 20.     | Prestige Hospitality Ventures Limited                                       | Subsidiary   | 100.00%                           | Yes  |
| 21.     | Prestige Leisure Resorts Private Limited                                    | Subsidiary   | 100.00%                           | Yes  |
| 22.     | Prestige Lonavala Estates Private Limited                                   | Subsidiary   | 100.00%                           | Yes  |
| 23.     | Prestige Mall Management Private Limited                                    | Subsidiary   | 100.00%                           | Yes  |
| 24.     | Prestige Mulund Realty Private Limited                                      | Subsidiary   | 100.00%                           | Yes  |
| 25.     | Prestige Office Management Private Limited (w.e.f 21 January 2025)          | Subsidiary   | 100.00%                           | Yes  |
| 26.     | Prestige Pallavaram Estates Private Limited (w.e.f 6 January 2025)          | Subsidiary   | 100.00%                           | Yes  |
| 27.     | Prestige Projects Private Limited   | Subsidiary   | 76.00%                            | Yes  |
| 28.     | Prestige Retail Ventures Limited  | Subsidiary   | 100.00%                           | Yes  |

## Business Responsibility & Sustainability Report (Contd.)

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 29.     | Prestige Sterling Infraprojects Private Limited                             | Subsidiary   | 90.00%                            | Yes  |
| 30.     | Prestige Summit Convention Private Limited (w.e.f 20 March 2025)            | Subsidiary   | 100.00%                           | Yes  |
| 31.     | Prestige Warehousing and Cold Storage Services Private Limited              | Subsidiary   | 92.36%                            | Yes  |
| 32.     | Sai Chakra Hotels Private Limited   | Subsidiary   | 100.00%                           | Yes  |
| 33.     | Shipco Infrastructure Private Limited                                       | Subsidiary   | 70.00%                            | Yes  |
| 34.     | Village-De-Nandi Private Limited  | Subsidiary   | 100.00%                           | Yes  |
| 35.     | Bamboo Hotel and Global Centre (Delhi) Private Limited                      | Joint Venture  | 50.00%                            | Yes  |
| 36.     | Dashanya Tech Parkz Private Limited   | Joint Venture  | 50.00%                            | Yes  |
| 37.     | Pandora Projects Private Limited  | Joint Venture  | 50.00%                            | Yes  |
| 38.     | Prestige Beta Projects Private Limited                                      | Joint Venture  | 40.00%                            | Yes  |
| 39.     | Techzone Technologies Private Limited                                       | Joint Venture  | 48.08%                            | Yes  |
| 40.     | Thomsun Realtors Private Limited  | Joint Venture  | 50.00%                            | Yes  |
| 41.     | WSI Falcon Infra Projects Private Limited (w.e.f. 30 December 2024)         | Associate  | 49.00%                            | Yes  |
| 42.     | Ace Realty Ventures   | Subsidiary   | 100.00%                           | Yes  |
| 43.     | Albert Properties   | Subsidiary   | 72.66%                            | Yes  |
| 44.     | Eden Investments & Estates  | Subsidiary   | 77.50%                            | Yes  |
| 45.     | Evergreen Industrial Estate   | Subsidiary   | 99.99%                            | Yes  |
| 46.     | Maheshwaram Land Holdings (w.e.f 7 August 2024)                             | Subsidiary   | 99.99%                            | Yes  |
| 47.     | Morph   | Subsidiary   | 40.00%                            | Yes  |
| 48.     | Prestige AAA Investments  | Subsidiary   | 51.00%                            | Yes  |
| 49.     | Prestige Alta Vista Holdings  | Subsidiary   | 99.00%                            | Yes  |
| 50.     | Prestige Century Landmark   | Subsidiary   | 55.00%                            | Yes  |
| 51.     | Prestige Century Megacity   | Subsidiary   | 45.00%                            | Yes  |
| 52.     | Prestige Falcon Business Parks  | Subsidiary   | 99.00%                            | Yes  |
| 53.     | Prestige Goa Hospitality Ventures (w.e.f. 21 February 2025)                 | Subsidiary   | 100.00%                           | Yes  |
| 54.     | Prestige Habitat Ventures   | Subsidiary   | 99.00%                            | Yes  |
| 55.     | Prestige Kammanahalli Investments   | Subsidiary   | 75.00%                            | Yes  |
| 56.     | Prestige Nottinghill Investments  | Subsidiary   | 51.00%                            | Yes  |
| 57.     | Prestige Office Ventures  | Subsidiary   | 99.99%                            | Yes  |
| 58.     | Prestige Ozone Properties   | Subsidiary   | 47.00%                            | Yes  |
| 59.     | Prestige Pallavaram Ventures (upto 5 January 2025)                          | Subsidiary   | -                                 | Yes  |
| 60.     | Prestige Property Management & Services                                     | Subsidiary   | 97.00%                            | Yes  |
| 61.     | Prestige Realty Ventures  | Subsidiary   | 99.90%                            | Yes  |
| 62.     | Prestige Southcity Holdings   | Subsidiary   | 51.00%                            | Yes  |
| 63.     | Prestige Sunrise Investments  | Subsidiary   | 99.99%                            | Yes  |
| 64.     | Prestige Whitefield Developers  | Subsidiary   | 47.00%                            | Yes  |
| 65.     | PSN Property Management and Services  | Subsidiary   | 50.00%                            | Yes  |
| 66.     | Silver Oak Projects   | Subsidiary   | 99.99%                            | Yes  |

## Business Responsibility &amp; Sustainability Report (Contd.)

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 67.     | Southeast Realty Ventures   | Subsidiary   | 99.99%                            | Yes  |
| 68.     | The QS Company  | Subsidiary   | 98.00%                            | Yes  |
| 69.     | Prestige MRG ECO Ventures   | Joint Venture  | 50.00%                            | Yes  |
| 70.     | Prestige Vaishnaoi Realty Ventures  | Joint Venture  | 50.00%                            | Yes  |
| 71.     | Prestige Vaishnaoi Projects   | Joint Venture  | 38.00%                            | Yes  |
| 72.     | Prestige Vaishnaoi Hospitality Ventures (w.e.f. 28 March 2025)              | Joint Venture  | 50.00%                            | Yes  |
| 73.     | Apex Realty Ventures LLP  | Subsidiary   | 60.00%                            | Yes  |
| 74.     | Prestige Devenahalli Developers LLP   | Subsidiary   | 45.00%                            | Yes  |
| 75.     | Prestige OMR Ventures LLP   | Subsidiary   | 100.00%                           | Yes  |
| 76.     | Prestige Valley View Estates LLP  | Subsidiary   | 51.05%                            | Yes  |
| 77.     | Prestige Whitefield Investment and Developers LLP                           | Subsidiary   | 99.99%                            | Yes  |
| 78.     | Turf Estate Joint Venture LLP   | Subsidiary   | 100.00%                           | Yes  |
| 79.     | Villaland Developers LLP  | Subsidiary   | 99.00%                            | Yes  |
| 80.     | West Palm Developments LLP  | Subsidiary   | 61.00%                            | Yes  |
| 81.     | Worli Urban Development Project LLP   | Joint Venture  | 50.00%                            | Yes  |



## VI. CSR Details

|         |   |         |
|---------|---|---------|
| 24. (i) | Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) | Yes     |
| a.      | Turnover (in ₹, Mn)   | 28,730  |
| b.      | Net worth (in ₹, Mn)  | 118,569 |

Note: Under CSR details, revenue has been considered on a standalone basis (Rs. 28,730 Mn). However, for all intensity calculations, revenue has been accounted for on a consolidated basis (Rs. 73,494 Mn).



## Business Responsibility & Sustainability Report (Contd.)



### Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) * | FY 2024-25                                 |  |         | FY 2023-24                                 |  |         |
|---|---|--|--|---------|--|--|---------|
|   |   | Current Financial Year                     |  |         | Previous Financial Year                    |  |         |
|   |   | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes   | 0  | 0  | NA      | 0  | 0  | NA      |
| Investors (other than shareholders)               | Yes   | 0  | 0  | NA      | 0  | 0  | NA      |
| Shareholders                                      | Yes   | 1  | 0  | NA      | 0  | 0  | NA      |
| Employees and workers                             | Yes   | 0  | 0  | NA      | 0  | 0  | NA      |
| Customers   | Yes   | 581  | 3  | NA      | 534  | 3  | NA      |
| Value Chain Partners                              | Yes   | 0  | 0  | NA      | 0  | 0  | NA      |
| Other (please specify)                            | NA  | NA   | NA   | NA      | NA   | NA   | NA      |

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

| Stakeholder group from whom complaint is received | Web Link for Grievance Policy   |
|---|---|
| Communities                                       | <a href="https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf">https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf</a> |
| Investors (other than shareholders)               | <a href="https://d1t2fddy6amcvs.cloudfront.net/investors/policies/business-responsibility.pdf">https://d1t2fddy6amcvs.cloudfront.net/investors/policies/business-responsibility.pdf</a>                 |
| Shareholders                                      | NA  |
| Employees and workers                             | <a href="https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf">https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf</a> |
| Customers   | <a href="https://www.prestigeconstructions.com/contact-us-corporate-office/">https://www.prestigeconstructions.com/contact-us-corporate-office/</a>   |
| Value Chain Partners                              | <a href="https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf">https://d1t2fddy6amcvs.cloudfront.net/investors/policies/corporate-social-responsibility.pdf</a> |
| Other (please specify)                            | NA  |

## Business Responsibility &amp; Sustainability Report (Contd.)

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

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

| Sr. No. | Material issue identified                | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|--|--|---|--|--|
| 1.      | GHG Emissions                            | Risk                                       | Construction is inherently energy-intensive and contributes substantially to both direct and indirect greenhouse gas (GHG) emissions, including carbon dioxide (CO <sub>2</sub> ) and methane, primarily from fuel consumption. If not properly managed, emissions and pollutants released during operations can pose significant environmental and regulatory risks for the Company. | To reduce transportation-related emissions, the Company promotes the local procurement of raw materials. Energy efficiency is further enhanced by prioritizing the conversion of direct current (DC) to alternating current (AC) for faucet and flush valves. Additionally, Portland Pozzolana Cement (PPC) is used in all non-structural construction activities to lower the overall carbon footprint of our projects. | Negative   |
| 2.      | Energy Management                        | Opportunity                                | The development and management of real estate projects demand extensive use of natural resources such as timber, water, and electricity. As a result, effective management of energy consumption is crucial to ensure resource efficiency and environmental sustainability.   | NA   | Positive   |
| 3.      | Sustainable Construction and Procurement | Opportunity                                | Companies are increasingly assessed based on the resource efficiency and carbon footprint of their real estate assets, their exposure to evolving environmental regulations related to construction, and the measures they undertake to enhance the environmental sustainability of their properties.   | NA   | Positive   |

## Business Responsibility & Sustainability Report (Contd.)

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---------------------------|--|---|---|--|
| 4.      | Climate Change            | Risk                                       | Climate change affects a wide range of geographies and industries, bringing with it significant physical risks such as floods, heatwaves, and wildfires. Additionally, it introduces transitional risks, including the shift towards mandatory renewable energy adoption, evolving regulatory frameworks, and changing market expectations related to sustainability.   | The Company addresses climate change by integrating sustainable practices into its design processes, technological choices, and safety systems. It also promotes the use of renewable energy solutions, such as the installation of solar panels, to reduce its carbon footprint and enhance environmental resilience.  | Negative   |
| 5.      | Water Management          | Risk                                       | Water plays a vital role across the construction, operation, and maintenance phases of real estate projects. Its usage can significantly affect the availability and quality of local water resources. Moreover, improper treatment or discharge of wastewater can result in environmental contamination and pose legal and compliance risks for the Company.   | The Company utilizes sewage treatment plants (STPs) to recycle water for non-potable uses such as landscaping, toilet flushing, and dust control. For upcoming projects, the Company plans to incorporate smart water meters along with water-efficient fixtures like low-flow taps and aerators, aiming to enhance water conservation efforts across operations. | Negative   |
| 6.      | Waste Management          | Risk                                       | The circular economy approach emphasizes the reuse, refurbishment, and recycling of materials and products. Adopting this model influences building design and material selection, encouraging more sustainable construction practices. Evolving regulations, shifting market demand, and advancements in technology further support this transition by potentially lowering costs and enhancing resource efficiency. | The Company ensures responsible waste disposal by partnering with authorized vendors and runs buyback programs for batteries. Waste is systematically segregated and managed at a centralized facility, with a strong focus on processing and recycling to promote sustainability throughout its operations.  | Negative   |

## Business Responsibility &amp; Sustainability Report (Contd.)

| Sr. No. | Material issue identified           | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|-------------------------------------|--|---|--|--|
| 7.      | Employee Well-being and Development | Risk                                       | High employee retention rates indicate effective company policies and positive workplace practices, contributing to greater employee satisfaction. Conversely, high attrition rates may signal dissatisfaction, resulting in increased costs for recruitment and training, and potentially disrupting business continuity, especially in key roles. | As a certified "Great Place to Work," we emphasize continuous re-skilling and upskilling of employees in emerging technologies via digital learning platforms. Our focus extends to retaining critical talent through team-building initiatives, health and wellness programs, and fostering a safe, inclusive, and supportive work environment. | Negative   |
| 8.      | Diversity and Inclusion             | Opportunity                                | High levels of diversity and inclusion within the Company demonstrate employees' strong sense of belonging and commitment to a fair and equitable workplace.  | NA   | Positive   |
| 9.      | Customer Satisfaction               | Opportunity                                | Customer satisfaction measures the effectiveness with which the Company delivers products and services that meet or surpass customer expectations, offering valuable insights into overall business performance.  | NA   | Positive   |
| 10.     | Human rights and Labour Management  | Risk                                       | Real estate management and construction are labour-intensive sectors that frequently attract attention from human rights organizations regarding labour practices. Ensuring effective workforce management and upholding workers' rights are therefore critical priorities for the Company.   | The Company has implemented a robust grievance redressal mechanism, strictly follows POSH (Prevention of Sexual Harassment) guidelines, and promotes non-discrimination and equal opportunity. We maintain a strong commitment to upholding human rights across all operations.  | Negative   |



## Business Responsibility & Sustainability Report (Contd.)

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity   | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---------------------------|--|--|---|--|
| 11.     | Community Engagement      | Risk                                       | While construction activities drive social and economic development, they can also present risks to local communities and the environment. Environmental issues and community opposition have the potential to delay or halt projects, which may affect the Company's profitability and growth prospects.      | The Company proactively engages with local communities through Corporate Social Responsibility (CSR) initiatives, investing in projects that target social, environmental, and economic development, with the aim of creating lasting positive impacts.   | Negative   |
| 12.     | Ethical Business Conduct  | Risk                                       | Issues related to business ethics, such as fraud, executive misconduct, corruption, money laundering, and antitrust violations, can result in regulatory investigations, financial penalties, legal settlements, and significant reputational harm to the Company.   | The Company prioritizes transparency by sharing project information openly and enforcing a comprehensive Anti-Fraud and Vigilance Policy. This policy actively involves all stakeholders to uphold integrity and ensure accountability throughout our operations.                                     | Negative   |
| 13.     | Corporate Governance      | Risk                                       | Businesses are evaluated on governance aspects including ownership and control structures, board compensation, financial reporting, business ethics, and tax transparency. Robust corporate governance and ethical standards play a critical role in maintaining the confidence of shareholders and investors. | The Company undertakes both internal and statutory audits to ensure regulatory compliance. We provide regular training and resources to enhance compliance awareness among employees and maintain an independent internal audit team responsible for assessing risk management and control processes. | Negative   |
| 14.     | Data Privacy and Security | Risk                                       | Companies are evaluated based on their data collection practices, adherence to privacy regulations, susceptibility to data breaches, and the robustness of their data protection systems.  | The Company has transitioned its business applications to SAP Cloud on AWS using S4 HANA SAP Rise, implemented stringent access controls, migrated to Office 365, and upgraded endpoint security with advanced software solutions to minimize risks and strengthen protection against cyber threats.  | Negative   |

## Business Responsibility &amp; Sustainability Report (Contd.)

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Sr. No                                 | Disclosure Questions  | P1   | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|--|---|--|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b> |   |  |     |     |     |     |     |     |     |     |
| 1.                                     | <b>a</b> Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)  | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|  | <b>b</b> Has the policy been approved by the Board? (Yes/No/NA)   | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|  | <b>c</b> Web Link of the Policies, if available   | <a href="https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies">https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies</a>  |     |     |     |     |     |     |     |     |
| 2                                      | Whether the entity has translated the policy into procedures. (Yes / No/ NA)  | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3                                      | Do the enlisted policies extend to your value chain partners? (Yes/No/NA)   | No   | No  | No  | No  | No  | No  | No  | No  | No  |
| 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. | Refer Note <sup>1</sup>  |     |     |     |     |     |     |     |     |
| 5                                      | Specific commitments, goals and targets set by the entity with defined timelines, if any.   | As the Company advances its BRSR journey, it is in the process of defining specific Environmental, Social, and Governance (ESG) goals and targets with clear timelines. Over the coming year, the Company will engage in thorough assessments and active collaboration with stakeholders to establish measurable objectives. These efforts will reinforce the Company's dedication to responsible and sustainable business practices, ensuring continuous improvement and transparency in its ESG performance. |     |     |     |     |     |     |     |     |
| 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  | NA  | NA  | NA  | NA  |

<sup>1</sup>(i) ISO 9001:2015 (ii) ISO 14001:2015 (iii) ISO 45001-2018 (iv) Wellness by IWCI (International Wellness Certification Institute) (v) LEED by IGBC & USGBC (vi) ESG by GRESB (vii) Certified Great Place to Work (viii) DA1 + CRISIL GRADING.

## 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)

Dear Stakeholders,

I hope this message finds you in good health and enduring optimism.

The past year has reaffirmed a vital truth that enduring value lies not just in scale or speed, but in resilience, responsibility, and sustainability. FY 2024–25, though marked by economic headwinds and sectoral shifts, offered us the opportunity to reflect, adapt, and deepen our commitment to building for the long term with purpose and care.

## Business Responsibility & Sustainability Report (Contd.)

### Building Beyond Numbers

While the year witnessed moderate topline growth due to broader market dynamics, we remained focused on creating high-quality developments and strengthening our foundations. Across our residential, commercial, retail, and hospitality verticals, we sustained our pace of launches and completions with a disciplined approach to execution and stakeholder trust.

Projects such as Prestige Nautilus in Mumbai garnered exceptional market response, and we progressed towards our vision of becoming a pan-India real estate leader.

### Deepening Our Sustainability Commitment

At Prestige, sustainability is not an auxiliary pillar. It is the central design principle guiding every decision we make. In FY 2024–25, our Environmental, Social, and Governance (ESG) efforts continued to evolve from intention to impact.

#### Environmental Leadership

We expanded our certified green portfolio and pursued industry-leading benchmarks:

- 1.8 Mn sq. ft. of completed commercial projects and 13 Mn sq. ft. spanning commercial and residential spaces.
- 18 projects are WELL pre-certified, and 11 projects are WELL Health-Safety Ratings rated.
- Enhanced implementation of EV-ready infrastructure, solar energy integration, and advanced water stewardship across our developments.

Our approach continues to be anchored in circular economy principles, minimising waste, reusing resources, and reducing our environmental footprint, from design through delivery.

#### Social Equity and Quality

Our commitment to inclusive growth is reflected in the communities we build and the lives we touch. Through targeted skilling, education, and health initiatives, and under our Integrated Quality Management Framework, we worked to ensure both operational excellence and equitable development outcomes across geographies.

#### Governance and Transparency

The strength of our governance defines the integrity of our growth. Our ESG Council, under Board supervision, ensured strategic oversight, internal controls, and transparent reporting. The CRISIL DA1+ Developer Grading reaffirmation during the year stands testimony to our operational prudence and institutional reliability.

### Looking Forward

As we look ahead to FY 2025–26, we do so with pragmatic optimism. We are set to launch over 44.8 Mn sq. ft. of new developments, with an estimated Gross Development Value (GDV) of ₹ 421,202 Mn. Notable among them:

- The Prestige City – Indirapuram, NCR
- Prestige Falcon City Luxe – Bengaluru
- Prestige Horizon Heights – Mumbai
- Prestige Pallavaram Gardens – Chennai

These developments will also help bolster our presence in new strategic geographies. The road ahead is filled with exciting opportunities, and with our strategic vision and operational prowess, we are poised to capture them.

### Our Promise

Even as market cycles shift, our values remain constant. I extend my heartfelt gratitude to every member of the Prestige family, employees, customers, partners, and investors, who continue to trust us.

Let us continue to lead with courage, build with conscience, and shape a future that is not only successful but also sustainable.

#### Irfan Razack

Chairman & Managing Director  
Prestige Group  
DIN - 00209022

## Business Responsibility &amp; Sustainability Report (Contd.)

**8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

The highest authority responsible for the implementation and oversight of the Business Responsibility policies is the ESG Committee.

Below are the ESG committee members.

1. Mr. Irfan Razack - Chairman & Managing Director (DIN - 00209022)
2. Mr. Faiz Rezwan - Executive Director (Contracts & Projects)
3. Mr. Amit Mor - Chief Financial Officer
4. Mr. Milan Khurana - Executive Director (HR, Admin, IT)

**9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). Yes**

If Yes please provide details

Below are the ESG committee members.

1. Mr. Irfan Razack - Chairman & Managing Director (DIN - 00209022)
2. Mr. Faiz Rezwan - Executive Director (Contracts & Projects)
3. Mr. Amit Mor - Chief Financial Officer
4. Mr. Milan Khurana - Executive Director (HR, Admin, IT)



## Business Responsibility & Sustainability Report (Contd.)

### 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 |
| a. Performance against above policies and follow up action  | ESG committee of the Board  |    |    |    |    |    |    |    |    |
| b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | The Board   |    |    |    |    |    |    |    |    |

| Subject for Review  | Frequency<br>(Annually / Half yearly /Quarterly/ Any other-please specify) |    |    |    |    |    |    |    |    |
|---|--|----|----|----|----|----|----|----|----|
|   | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| a. Performance against above policies and follow up action  | Periodically or on need basis  |    |    |    |    |    |    |    |    |
| b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | Quarterly  |    |    |    |    |    |    |    |    |

|  |    |    |    |    |    |    |    |    |    |
|--|----|----|----|----|----|----|----|----|----|
| 11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). | No | No | No | No | No | No | No | No | No |
| If yes, provide name of the agency.  | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

|   | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No)   | NA | NA | NA | NA | NA | NA | NA | NA | 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) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| It is planned to be done in the next financial year (Yes/No)  | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Any other reason (please specify)   | NA | NA | NA | NA | NA | NA | NA | NA | NA |



## Business Responsibility &amp; Sustainability Report (Contd.)

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

## PRINCIPLE

## 1

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

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

### Essential Indicators

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

| Segment                  | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact   | %age of persons in respective category covered by the awareness programmes |
|--------------------------|--|---|--|
| Board of Directors       | 5  | 1) Business Development and Continuity Program<br>2) Experiential Workshop – “Rooted Leadership: Terrarium Building for Reflective Thinking<br>3) Immersive Session – “The Psychology of Leadership: Insights through Mentalism with Suhani Shah<br>4) Keynote by Ms Krushnaa Patil – Going Beyond the Highest<br>5) Keynote by Swami Sukhabodhananda – From Ordinary to Extra-ordinary | 100%   |
| Key Managerial Personnel | 4  | 1) Experiential Workshop – “Rooted Leadership: Terrarium Building for Reflective Thinking<br>2) Immersive Session – “The Psychology of Leadership: Insights through Mentalism with Suhani Shah<br>3) Keynote by Ms Krushnaa Patil – Going Beyond the Highest<br>4) Keynote by Swami Sukhabodhananda – From Ordinary to Extra-ordinary   | 100%   |

## Business Responsibility & Sustainability Report (Contd.)

| 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 |
|-----------------------------------|--|---|--|
| Employees other than BOD and KMPs | 1,391  | 1) Power BI<br>2) AI Related Trainings<br>3) Induction/ System Walk-through<br>4) LinkedIn Trainings<br>5) ESG Trainings<br>6) SAP Trainings<br>7) Construction Sector Specific Trainings<br>8) POSH Trainings<br>9) Health and Safety Trainings<br>10) Prudent Trainings<br>11) Matinee Masterclass<br>12) Employee Upskilling Trainings | 100%   |
| Workers                           | 0  | Not Applicable  | 0  |

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

| Monetary        |                 |   |   |                   |  |
|-----------------|-----------------|---|---|-------------------|--|
| Particular      | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) (For Monetary Cases only) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine   | Not Applicable  | Not Applicable  | Nil                                       | Not Applicable    | Not Applicable                         |
| Settlement      | Not Applicable  | Not Applicable  | Nil                                       | Not Applicable    | Not Applicable                         |
| Compounding fee | Not Applicable  | Not Applicable  | Nil                                       | Not Applicable    | Not Applicable                         |
| Non-Monetary    |                 |   |   |                   |  |
| Particular      | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case                         |                   | Has an appeal been preferred? (Yes/No) |
| Imprisonment    |                 |   | Not Applicable                            |                   |  |
| Punishment      |                 |   | Not Applicable                            |                   |  |

Note: No material monetary or non-monetary fines, penalties, punishments, awards, compounding fees, or settlements were paid by the entity or its directors/KMPs in any proceedings with regulators, law enforcement agencies, or judicial institutions during the financial year.

### 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 |
|--------------|---|
|              | Not Applicable  |



## Business Responsibility &amp; Sustainability Report (Contd.)

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

Yes

If Yes, provide details in brief

Prestige Group has a robust anti-bribery policy embedded within its broader Anti-Fraud and Vigilance framework. This policy is applicable to all employees, intermediaries, and entities in contractual relationships with the Company. It strictly prohibits offering or authorizing any payment—direct or indirect—to government officials, including those from government-owned entities, with the intent to influence decisions or encourage unethical, illegal, or dishonest business conduct.

To reinforce our zero-tolerance approach toward corruption and bribery, several key measures are in place:

- 1. Due Diligence** – Comprehensive background checks are conducted in accordance with RERA guidelines, procurement policy (for intermediaries), and HR policy (for staff).
- 2. Administrative and Internal Controls** – Segregation of duties and a transparent procurement process serve as key controls for fraud prevention and detection.
- 3. Access Controls** – Physical and IT system access are tightly managed in line with Company policies to mitigate internal and external fraud risks.
- 4. Fraud Alerts** – The Anti-Fraud and Vigilance Officer collaborates with business units to issue timely fraud alerts and raise awareness.
- 5. Lessons Learnt** – Post-incident insights are documented and shared with employees to improve future fraud identification and response.
- 6. Fraud Deterrence** – Preventive measures and strong consequences are emphasized to discourage fraudulent behavior.
- 7. Monitoring and Detection** – Proactive monitoring mechanisms are in place to ensure early fraud detection and recurrence prevention.
- 8. Trend Analysis** – Fraud trends are regularly analyzed to enhance preventive strategies and stay ahead of evolving risks.
- 9. Reporting Mechanisms** – Multiple channels, including a call center for external parties and a dedicated email for internal reporting, are available for escalating fraud incidents to the Anti-Fraud and Vigilance Officer.

For further details, the complete Anti-Bribery Policy is available as part of the Anti-Fraud and Vigilance Policy on the Company's website.

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

<https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies>

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

| Particular | FY 2024-25 | FY 2023-24 |
|------------|------------|------------|
| Directors  | 0          | 0          |
| KMPs       | 0          | 0          |
| Employees  | 0          | 0          |
| Workers    | 0          | 0          |

## Business Responsibility & Sustainability Report (Contd.)

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

| Case Details   | FY 2024-25 |        | FY 2023-24 |        |
|--|------------|--------|------------|--------|
|  | Number     | Remark | Number     | Remark |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0          |        | 0          |        |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0          |        | 0          |        |

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

During the reporting period, no complaints were filed, and there were no instances of fines, penalties, or actions taken by regulatory bodies, law enforcement agencies, or judicial institutions related to corruption or conflicts of interest. As a result, no corrective actions were required or undertaken in this regard.

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

| Particular                            | FY 2024-25 | FY 2023-24 |
|---------------------------------------|------------|------------|
| Number of days of accounts payables * | 61         | 57         |

\* Note:

For the purpose of this calculation:

- Accounts Payable includes trade payables (Note no. 34 of audited Consolidated Financial Statements (CFS)) and creditors for capital expenditure (Note no. 35 of CFS) for the year ended 31 March 2025)
- Cost of Goods/Services procured includes Contractor cost, Purchase of materials, Land Cost, Purchase of completed units, Gross capex additions (Note 8 to 11 of CFS) and other expenses (Note no. 43 from CFS) excluding Property tax, sitting fees, bad debts and credit loss, Donations and Contributions to political parties.
- The methodology for calculating accounts payable has been revised in FY 2025 due to updated guidelines for calculating "Purchases" as per the Industry Standards.

Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

### 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. Purchases from trading houses as % of total purchases                                | 0          | 0          |
|                             | b. Number of trading houses where purchases are made from                               | 0          | 0          |
|                             | c. Purchases from top 10 trading houses as % of total purchases from trading houses     | 0          | 0          |
| Concentration of Sales      | a. Sales to dealers / distributors as % of total sales                                  | 0          | 0          |
|                             | b. Number of dealers / distributors to whom sales are made                              | 0          | 0          |
|                             | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 0          | 0          |

## Business Responsibility &amp; Sustainability Report (Contd.)

| Parameter        | Metrics  | FY 2024-25 | FY 2023-24 |
|------------------|--|------------|------------|
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases)                          | 1.37%      | 1.17%      |
|                  | b. Sales (Sales to related parties / Total Sales)  | 3.31%      | 6.43%      |
|                  | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 87.27%     | 74.56%     |
|                  | d. Investments   | 28.97%     | 54.64%     |

\*Due to the nature of our business, there are no purchases from trading houses

## 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 | Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|--|--|
| Not Applicable                            |  |  |

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

If Yes, provide details of the same.

Prestige Group has established robust mechanisms to prevent and manage conflicts of interest involving Board members. These include mandatory disclosure protocols, periodic audits, and strict adherence to the Company's Code of Conduct. Board members are required to declare any actual or potential conflicts, which are then assessed and addressed by a designated Ethics Committee to uphold transparency, objectivity, and integrity in governance and decision-making.



PRINCIPLE

2

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

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

**Essential 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.**

| Sr. No. | Particular | FY 2024-25 | FY 2023-24 | Details of improvements in environmental and social impacts  |
|---------|------------|------------|------------|--|
| 1       | R&D        | 0.00%      | 0.00%      | 0  |
| 2       | Capex      | 0.32%      | 0.00%      | Investment in solar panels has led to reduction in grid electricity consumption and supported transition to cleaner energy sources |

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)** Yes  
b. **If yes, what percentage of inputs were sourced sustainably?** 70.2%
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**
- |   |                |
|---|----------------|
| (a) <b>Plastics (including packaging)</b> |                |
| (b) <b>E-waste</b>                        | Not Applicable |
| (c) <b>Hazardous waste</b>                |                |
| (d) <b>Other waste</b>                    |                |

Note: Prestige does not reclaim any products; therefore, this disclosure is not applicable to the company

4. a. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)** No  
b. **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**  
Not Applicable  
c. **If not, provide steps taken to address the same**  
The waste generated by Prestige Group does not fall under categories requiring an Extended Producer Responsibility (EPR) plan submission to Pollution Control Boards.

## Business Responsibility &amp; Sustainability Report (Contd.)

## 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)? (Yes/No)

No

If yes, provide details in the following format?

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

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

| Sr. No.        | Name of Product/Service | Description of the risk/concern | Action Taken |
|----------------|-------------------------|---------------------------------|--------------|
| Not Applicable |                         |                                 |              |

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).

| Sr. No.        | Indicate input material | Recycled or re-used input material to total material (In % to Total Material considering the Value) |            |
|----------------|-------------------------|---|------------|
|                |                         | FY 2024-25  | FY 2023-24 |
| Not Applicable |                         |   |            |

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:

| Sr. No. | Particular                     | FY 2024-2025    |                  |                         | FY 2023-2024    |                  |                         |
|---------|--------------------------------|-----------------|------------------|-------------------------|-----------------|------------------|-------------------------|
|         |                                | Re-Used (In MT) | Recycled (In MT) | Safely Disposed (In MT) | Re-Used (In MT) | Recycled (In MT) | Safely Disposed (In MT) |
| 1       | Plastics (including packaging) | NA              | NA               | NA                      | NA              | NA               | NA                      |
| 2       | E waste                        | NA              | NA               | NA                      | NA              | NA               | NA                      |
| 3       | Hazardous waste                | NA              | NA               | NA                      | NA              | NA               | NA                      |
| 4       | Other waste                    | NA              | NA               | NA                      | NA              | NA               | NA                      |

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

| Sr. No.        | Indicate product category | Reclaimed products and their packaging materials (as % of total products sold in respective category) |
|----------------|---------------------------|---|
| Not Applicable |                           |   |



PRINCIPLE

3

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

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

**Essential Indicators**

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

| Category                       | % of employees covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|--------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                                | Total<br>(A)              | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                                |                           | Number<br>(B)    | % (B/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | % (D/A) | Number<br>(E)      | % (E/A) | Number<br>(F)       | % (F/A) |
| Permanent employees            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 7,243                     | 7,192            | 99.30%  | 7,142              | 98.61%  | 0                  | 0.00%   | 1,102              | 15.21%  | 0                   | 0.00%   |
| Female                         | 1,771                     | 1,745            | 98.53%  | 1,730              | 97.68%  | 1,764              | 100%    | 0                  | 0.00%   | 0                   | 0.00%   |
| Total                          | 9,014                     | 8,937            | 99.15%  | 8,872              | 98.42%  | 1,764              | 100%    | 1,102              | 15.21%  | 0                   | 0.00%   |
| Other than permanent employees |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 449                       | 437              | 97.33%  | 358                | 79.73%  | 0                  | 0.00%   | 284                | 63.25%  | 0                   | 0.00%   |
| Female                         | 45                        | 38               | 84.44%  | 38                 | 84.44%  | 45                 | 100%    | 0                  | 0.00%   | 0                   | 0.00%   |
| Total                          | 494                       | 475              | 96.15%  | 396                | 80.16%  | 45                 | 100%    | 284                | 63.25%  | 0                   | 0.00%   |

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

| Category                     | % of employees covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                              | Total<br>(A)              | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                              |                           | Number<br>(B)    | % (B/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | % (D/A) | Number<br>(E)      | % (E/A) | Number<br>(F)       | % (F/A) |
| Permanent workers            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |
| Female                       | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |
| Total                        | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |
| Other than permanent workers |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |
| Female                       | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |
| Total                        | 0                         | 0                | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                   | 0       |

## Business Responsibility &amp; Sustainability Report (Contd.)

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

| Particulars  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.88%      | 0.72%      |

**Note:**

- This indicator is reported on standalone basis.
- The methodology for calculating cost on well-being measures has been revised in FY 2025 due to updated guidelines as per the Industry Standards. Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>
- The figures for FY 2024-25 include the premium paid towards health insurance, term life insurance, personal accidental insurance and maternity leave salary.

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

| Benefits | FY 2024-25   |  |  | FY 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%   | 0  | Yes  | 100%   | 0  | Yes  |
| Gratuity | 100%   | 0  | Yes  | 100%   | 0  | Yes  |
| ESI      | NA   | 0  | Yes  | 48.1%  | 0  | Yes  |

Note: 100% of eligible employees are covered under retirement benefits such as Provident Fund (PF) and Gratuity.

## 3. Accessibility of workplaces

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

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

The entity's premises and offices are fully accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Prestige Group is committed to promoting inclusivity by ensuring all its buildings and workspaces are designed with accessibility in mind.

Key features include wide staircases, ramps, accessible toilets, elevators, and wide doors to support wheelchair access. Emergency response devices such as alarm buttons and fire extinguishers are placed at reachable heights. Disability-friendly toilets are equipped with anti-skid flooring, accessible latches, emergency buttons, and lever-type taps with long necks or sensors for ease of use.

All new constructions adhere to accessibility standards, while existing structures are being progressively upgraded. These enhancements include installing ramps with non-slip surfaces and handrails at all entry and exit points, as well as maintaining level flooring to ensure smooth navigation for individuals with disabilities.

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

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

<https://d1t2fddy6amcvs.cloudfront.net/investors/policies/business-responsibility.pdf>



## Business Responsibility & Sustainability Report (Contd.)

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

| Gender       | Permanent Employees |                | Permanent Workers   |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention Rate | Return to work rate | Retention Rate |
| Male         | 100%                | 100%           | NA                  | NA             |
| Female       | 100%                | 100%           | NA                  | NA             |
| <b>Total</b> | <b>100%</b>         | <b>100%</b>    | <b>NA</b>           | <b>NA</b>      |

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

| Category                       | Yes/No | If Yes, then give details of the mechanism in brief  |
|--------------------------------|--------|--|
| Permanent Workers              | No     |  |
| Other than Permanent Workers   | No     |  |
| Permanent Employees            | Yes    | Prestige Group has a structured grievance redressal mechanism in place for permanent employees. While verbal complaints are acknowledged, a grievance is formally recognised when submitted in writing. Common concerns may relate to wages, transfers, promotions, workplace conduct, and general working conditions. |
| Other than Permanent Employees | Yes    |  |

Key features of the mechanism include:

- Formal Grievance Redressal System: A structured process to ensure all employee concerns are addressed fairly, promptly, and respectfully.
- Whistleblower Policy: Allows employees to report any unethical practices, misconduct, or violations anonymously and without fear of retaliation.
- POSH Mechanism: Grievances related to sexual harassment are handled by the Internal Complaints Committee (ICC) in accordance with the Company's Sexual Harassment Policy.
- Inclusive Coverage: The redressal process applies equally to permanent and temporary employees, ensuring equitable treatment and timely resolution.

### 7. Membership of employees and worker in association(s) or Unions recognised 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)      |
| <b>Total Permanent employees</b> | <b>9,014</b>   | <b>0</b>   | <b>0.00%</b> | <b>8,393</b>   | <b>0</b>   | <b>0.00%</b> |
| <b>Male</b>                      | 7,243  | 0  | 0.00%        | 7,037  | 0  | 0.00%        |
| <b>Female</b>                    | 1,771  | 0  | 0.00%        | 1,356  | 0  | 0.00%        |
| <b>Total Permanent Workers</b>   | <b>0</b>   | <b>0</b>   | <b>0.00%</b> | <b>0</b>   | <b>0</b>   | <b>0.00%</b> |
| <b>Male</b>                      | 0  | 0  | 0.00%        | 0  | 0  | 0.00%        |
| <b>Female</b>                    | 0  | 0  | 0.00%        | 0  | 0  | 0.00%        |

## Business Responsibility &amp; Sustainability Report (Contd.)

## 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 |           |
|           |            | Number (B)                    | % (B / A) | Number (C)           | % (C / A) |            | Number (E)                    | % (E / D) | Number (F)           | % (C / D) |
| Employees |            |                               |           |                      |           |            |                               |           |                      |           |
| Male      | 7,692      | 7,692                         | 100%      | 1372                 | 17.84%    | 8,847      | 1,638                         | 18.51%    | 3,615                | 40.86%    |
| Female    | 1,816      | 1,816                         | 100%      | 312                  | 17.18%    | 2,109      | 413                           | 19.58%    | 796                  | 37.74%    |
| Total     | 9,508      | 9,508                         | 100%      | 1684                 | 17.71%    | 10,956     | 2,051                         | 18.72%    | 4,411                | 40.26%    |
| Workers   |            |                               |           |                      |           |            |                               |           |                      |           |
| Male      | 0          | 0                             | 0         | 0                    | 0         | 313        | 0                             | 0.00%     | 0                    | 0.00%     |
| Female    | 0          | 0                             | 0         | 0                    | 0         | 0          | 0                             | 0.00%     | 0                    | 0.00%     |
| Total     | 0          | 0                             | 0         | 0                    | 0         | 313        | 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)   |
| <b>Employees</b> |              |              |             |               |               |             |
| Male             | 7,243        | 7,243        | 100%        | 8,847         | 8,847         | 100%        |
| Female           | 1,771        | 1,771        | 100%        | 2,109         | 2,109         | 100%        |
| <b>Total</b>     | <b>9,014</b> | <b>9,014</b> | <b>100%</b> | <b>10,956</b> | <b>10,956</b> | <b>100%</b> |
| <b>Workers</b>   |              |              |             |               |               |             |
| Male             | 0            | 0            | 0           | 313           | 313           | 100%        |
| Female           | 0            | 0            | 0           | 0             | 0             | 100%        |
| <b>Total</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>    | <b>313</b>    | <b>313</b>    | <b>100%</b> |

Note: For FY 24-25 The total employee count is auto-populated in XBRL using both permanent and other than permanent employees, whereas the above table depicts details only for permanent employees, causing percentage variations with the XBRL.

## 10. Health and safety management system

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

**If Yes, the Coverage such systems?**

The construction industry poses inherent health and safety risks due to activities such as working at heights, operating heavy machinery, and exposure to adverse site conditions. These risks, if unmanaged, can result in serious injuries, reputational damage, and financial loss.

Prestige Group has implemented a robust Occupational Health and Safety Management System (OHSMS) to proactively identify, assess, and mitigate such risks. Key measures include:

- Infrastructure & Equipment: Deployment of AEDs, fire alarms, CCTV surveillance, and regular fire drills. Safety helmets and electrical safety protocols are strictly enforced.
- Emergency Medical Support: An on-site clinic operated by a reputed hospital, equipped with an ambulance, is stationed at key project locations to ensure immediate medical assistance.
- Site-Level Oversight: Dedicated Safety Officers are appointed at each construction site to provide ongoing monitoring, implement tailored safety protocols, and foster a culture of safety awareness.

These initiatives underscore the Company's commitment to safeguarding the health and wellbeing of its workforce and maintaining high safety standards across operations.

## Business Responsibility & Sustainability Report (Contd.)

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

Prestige Group follows a structured approach to identify and manage workplace hazards across both routine and non-routine activities. The Company enforces comprehensive safety precautions such as mandatory use of safety helmets, rope assistance for working at heights, and strict adherence to electrical safety protocols.

To ensure a consistently safe working environment, we implement established occupational health and safety procedures, including:

- Hazard Identification and Risk Assessment (HIRA)
- Standard Operating Procedures (SOPs)
- Hazard and Operability (HAZOP) Analysis

These protocols are rigorously followed on a daily basis and are approved at the management level, reinforcing a proactive safety culture across our operations.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No) Yes**

**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* | FY 2024-25 | FY 2023-24 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)  | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| Total recordable work-related injuries                                    | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| No. of fatalities   | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| High-consequence work-related injury or ill health (excluding fatalities) | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |

*\*Including in the contract workforce*

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

Prestige Group places the highest priority on health and safety, viewing it as an integral part of its core business operations. The Company is committed to maintaining a safe and harm-free workplace through a robust Occupational Health and Safety (OHS) Management System.

Key components of our OHS framework include:

- Strategic action plans and dedicated safety personnel
- Regular health check-ups for employees and contract workers
- Comprehensive training programs across all levels
- Internal and external safety risk assessments and audits
- Ongoing monitoring and review by senior management

To ensure consistent safety performance, Prestige has implemented tailored safety protocols aligned with the specific risks of each operational process, reinforcing a culture of prevention, awareness, and continuous improvement.

## Business Responsibility &amp; Sustainability Report (Contd.)

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

| Particulars        | 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                                     | Nil     | 0                     | 0                                     | Nil     |
| Health & Safety    | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |

## 14. Assessment for the year:

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

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

While no significant safety-related incidents were reported during the reporting period, Prestige Group remains firmly committed to maintaining a safe and healthy work environment. To proactively manage and mitigate potential risks, the Company has implemented a comprehensive Occupational Health, Safety, and Environment (OHSE) program. This includes daily safety training and awareness sessions, regular development workshops, periodic audits, and emergency preparedness mock drills. These ongoing efforts form a part of our continuous improvement strategy, ensuring timely identification of risks and fostering a zero-incident safety culture across all project sites.

## Leadership Indicators

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

(A) Employees (Y/N) Yes

(B) Workers (Y/N) Not Applicable

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

Prestige Group ensures compliance with statutory dues across its value chain through a structured oversight and verification process. The Company mandates that all value chain partners adhere to statutory requirements related to tax deductions and other regulatory obligations. This is achieved by incorporating compliance clauses within contractual agreements, conducting regular audits and inspections, and reviewing documentary evidence of statutory payments.

## 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:

| Particulars | Total no. of affected employees/ workers |            | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |            |
|-------------|--|------------|---|------------|
|             | FY 2024-25                               | FY 2023-24 | FY 2024-25  | FY 2023-24 |
| Employees   | 0  | 0          | 0   | 0          |
| Workers     | 0  | 0          | 0   | 0          |

## Business Responsibility & Sustainability Report (Contd.)

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/ NA) No

5. Details on assessment of value chain partners:

| Category                    | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | 0%  |
| Working Conditions          | 0%  |

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.

During the year, no significant risks or concerns were identified from the assessments of health and safety practices and working conditions of value chain partners. Prestige Group mandates that all contract terms include the obligation for value chain partners to maintain safe and healthy working environments. The Company's safety policy is uniformly applicable to all contractors operating on project sites. As part of our standard practice, detailed health and safety protocols including risk identification, mitigation, and corrective actions are communicated and enforced across all projects. The Group ensures that suppliers comply with all relevant occupational health and safety regulations. To uphold these standards, both scheduled and surprise audits may be conducted. In instances of non-compliance, the Company issues specific recommendations that must be implemented within defined timelines, thereby reinforcing accountability and continuous improvement in safety performance.



## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

## 4

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

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

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

Prestige Group places significant emphasis on the identification of key stakeholder groups as a foundational step in the success of its initiatives. The process begins with a thorough analysis of the Company's operations to map and categorize stakeholders based on their level of influence and impact. Internal stakeholders include employees, board members, channel partners, and vendors, while external stakeholders comprise government agencies, regulatory bodies, local communities, customers, investors, and the media. The Company also assesses the social and environmental impact of its activities to ensure communities affected by operations are actively recognized and engaged. By understanding stakeholder expectations, Prestige is better positioned to anticipate needs, mitigate potential risks, and foster long-term, trust-based relationships that support sustainable business growth.

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

| Stakeholder Group                | Whether identified as Vulnerable & Marginalized Group | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify) | Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|----------------------------------|---|---|--|---|
| Customers                        | No  | Email, Customer care contact number, Meetings, Letters, Customer portal.  | Regular  | Advertisement, Queries, Presales (KYC, Documentation), Collections, Handover event.             |
| Investors / Shareholders         | No  | Newspaper, Website, Email, Letters, meeting.  | Regular  | Shareholder meeting to review Performance and growth, dividend.                                 |
| Employees                        | No  | Email, Notice Board, Phone, Intranet portal (Success factor), meeting.  | Regular  | Policies, SOPs, KRA, Leadership talk, meetings, training, events.                               |
| Vendors / Suppliers              | No  | Email, Phone, letters, meeting.   | Regular  | KYC, Pricing, Delivery & payments.  |
| Govt and regulatory bodies       | No  | Email, letters, Govt Websites.  | Regular  | Compliance with central/ state/ local bodies - RERA, PCBs, Taxation etc.                        |
| Community - 75% (Non-vulnerable) | No  | Newspaper, Community meeting, Awareness camps   | Regular  | CSR, employment, local infrastructure, feedback   |
| Community - 25% (Vulnerable)     | Yes   | Newspaper, Community meeting, Awareness camps   | Regular  | CSR, employment, local infrastructure, feedback   |



## Business Responsibility & Sustainability Report (Contd.)

| Stakeholder Group         | Whether identified as Vulnerable & Marginalized Group | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify) | Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---------------------------|---|---|--|---|
| Channel Partners (Agents) | No  | Email, Phone, meeting   | Regular  | Meetings, Feedback  |
| Media                     | No  | Meeting, Press conference   | Regular  | Publication of financial results, advertisement.  |

### 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.**

Prestige Group has established a structured process for stakeholder consultation on economic, environmental, and social topics. A key component of this process is the stakeholder-driven materiality assessment, during which feedback on Environmental, Social, and Governance (ESG) issues is collected through digital surveys targeting diverse stakeholder groups including employees, vendors, contractors, clients, channel partners, and management committee members.

The feedback is systematically analysed by the management team and presented to the Board for review and approval. Additionally, during the reporting period, the Company collaborated with sustainability experts to reassess its material topics in line with global ESG rating agencies, leading reporting frameworks, and benchmarking with industry peers. This process informed the development of relevant sustainability targets, ensuring that stakeholder concerns are effectively integrated into strategic decision-making at the Board level.

**2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). Yes**

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, stakeholder consultation is actively used by Prestige Group to support the identification and management of environmental and social topics. We regularly engage with stakeholders through structured dialogues and surveys to surface their concerns and expectations. These insights are systematically assessed using a materiality framework that evaluates top risks both qualitatively and quantitatively, covering dimensions aligned with the integrated reporting capitals and the latest Global Reporting Initiative (GRI) standards.

The ESG Committee, which has oversight of local stakeholder engagement, plays a central role in analysing feedback and identifying issues critical to the Company. Inputs received from stakeholders are integrated into our policy framework and operational activities through several mechanisms. These include the standardisation of debriefing processes, development of targeted training modules, and facilitation of internal conferences where regional managers share best practices. The process ensures that stakeholder perspectives are embedded in decision-making and help shape Prestige Group's sustainability agenda.

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

Prestige Group actively engages with vulnerable and marginalized stakeholder groups to address their specific concerns and promote social equity. We enhance worker social protection by collaborating closely with NGOs and regulatory bodies to ensure access to essential rights and benefits. Additionally, we prioritise local procurement from Micro, Small, and Medium Enterprises (MSMEs), supporting the growth and sustainability of local economies. These efforts not only empower marginalized communities but also foster inclusive development aligned with our social responsibility commitments.



## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

## 5

## Businesses should respect and promote human rights.

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

## Essential Indicators

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

| Benefits               | FY 2024-25   |  |             | FY 2023-24    |  |             |
|------------------------|--------------|--|-------------|---------------|--|-------------|
|                        | Total (A)    | No. of employees/<br>workers covered (B) | % (B/A)     | Total (C)     | No. of employees/<br>workers covered (D) | % (D / C)   |
| <b>Employees</b>       |              |  |             |               |  |             |
| Permanent              | 9,014        | 9,014                                    | 100%        | 9,425         | 9,425                                    | 100%        |
| Other than permanent   | 494          | 494                                      | 100%        | 1,531         | 1,531                                    | 100%        |
| <b>Total Employees</b> | <b>9,508</b> | <b>9,508</b>                             | <b>100%</b> | <b>10,956</b> | <b>10,956</b>                            | <b>100%</b> |
| <b>Workers</b>         |              |  |             |               |  |             |
| Permanent              | 0            | 0  | 0           | 0             | 0  | 0.00        |
| Other than permanent   | 0            | 0  | 0           | 313           | 313                                      | 100         |
| <b>Total Workers</b>   | <b>0</b>     | <b>0</b>                                 | <b>0</b>    | <b>313</b>    | <b>313</b>                               | <b>100</b>  |

2. Details of minimum wages paid to employees and workers

| Category             | FY 2024-25   |                       |          |                        |          | FY 2023-24   |                       |          |                        |          |
|----------------------|--------------|-----------------------|----------|------------------------|----------|--------------|-----------------------|----------|------------------------|----------|
|                      | Total<br>(A) | Equal to Minimum Wage |          | More than Minimum Wage |          | Total<br>(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            |              |                       |          |                        |          |              |                       |          |                        |          |
| Male                 | 6,049        | 0                     | 0.00%    | 6,049                  | 100%     | 5,367        | 0                     | 0.00%    | 5,367                  | 100%     |
| Female               | 1,385        | 0                     | 0.00%    | 1,385                  | 100%     | 1,361        | 0                     | 0.00%    | 1,361                  | 100%     |
| Total                | 7,434        | 0                     | 0.00%    | 7,434                  | 100%     | 6,728        | 0                     | 0.00%    | 6,728                  | 100%     |
| Other than Permanent |              |                       |          |                        |          |              |                       |          |                        |          |
| 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%    |

## Business Responsibility & Sustainability Report (Contd.)

| Category             | FY 2024-25   |                          |          |                           |          | FY 2023-24   |                          |          |                           |          |
|----------------------|--------------|--------------------------|----------|---------------------------|----------|--------------|--------------------------|----------|---------------------------|----------|
|                      | Total<br>(A) | Equal to Minimum<br>Wage |          | More than<br>Minimum Wage |          | Total<br>(D) | Equal to Minimum<br>Wage |          | More than<br>Minimum Wage |          |
|                      |              | No. (B)                  | % (B /A) | No. (C)                   | % (C /A) |              | No. (E)                  | % (E /D) | No. (F)                   | % (F /D) |
| Workers              |              |                          |          |                           |          |              |                          |          |                           |          |
| Permanent            |              |                          |          |                           |          |              |                          |          |                           |          |
| 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%    |
| Other than Permanent |              |                          |          |                           |          |              |                          |          |                           |          |
| Male                 | 0            | 0                        | 0        | 0                         | 0        | 0            | 0                        | 0.00%    | 0                         | 0.00%    |
| Female               | 0            | 0                        | 0        | 0                         | 0        | 0            | 0                        | 0.00%    | 0                         | 0.00%    |
| Total                | 0            | 0                        | 0        | 0                         | 0        | 0            | 0                        | 0.00%    | 0                         | 0.00%    |

Note: i. For FY 24-25 The total employee count is auto-populated in XBRL using consolidated figures, whereas BRSR uses standalone figures, causing percentage variations the XBRL.

ii. For FY 24-25 The total employee count is auto-populated in XBRL using consolidated figures, whereas BRSR uses standalone figures, causing percentage variations the XBRL.

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

#### a. Median remuneration / wages:

| Particulars                      | Male   |   | Female |                                       |
|----------------------------------|--------|---|--------|---------------------------------------|
|                                  | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of |
| Board of Directors (BOD)         | 8      | 700,000   | 2      | 6,350,000                             |
| Key Managerial Personnel         | 3      | 11,076,612  | 0      | 0                                     |
| Employees other than BOD and KMP | 6,049  | 551,184   | 1,385  | 456,360                               |
| Workers                          | 0      | 0   | 0      | 0                                     |

Note:

i. The BOD count includes two retired members.

ii. Remuneration details are reported on standalone entity level.

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

| Particulars                                     | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 15.30%     | 16%        |

Note: FY 2024-25 Gross wages paid to females as % of total wages is reported on Standalone basis

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Prestige Group has established robust internal mechanisms to redress grievances related to human rights issues. A designated focal point—typically the General Manager (GM) or the Human Resources (HR) department—is responsible for addressing any human rights impacts caused or contributed to by the business. Employees and stakeholders can report concerns through multiple channels, including formal grievance submission platforms, direct engagement at on-site events, and through the Company's intranet, which provides contact details for connecting with leadership. These mechanisms ensure a confidential, accessible, and structured process for resolving human rights-related grievances in a timely and fair manner.

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

| Particulars                        | 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 |
| Sexual Harassment                  | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |
| Discrimination at workplace        | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |
| Child Labour                       | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |
| Forced Labour / Involuntary Labour | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |
| Wages                              | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |
| Other human rights related issues  | 0                     | 0                                     | Nil     | 0                     | 0                                     | Nil     |

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

| Particulars   | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0          | 0          |
| Complaints on POSH as a % of female employees / workers   | 0          | 0          |
| Complaints on POSH upheld   | 0          | 0          |

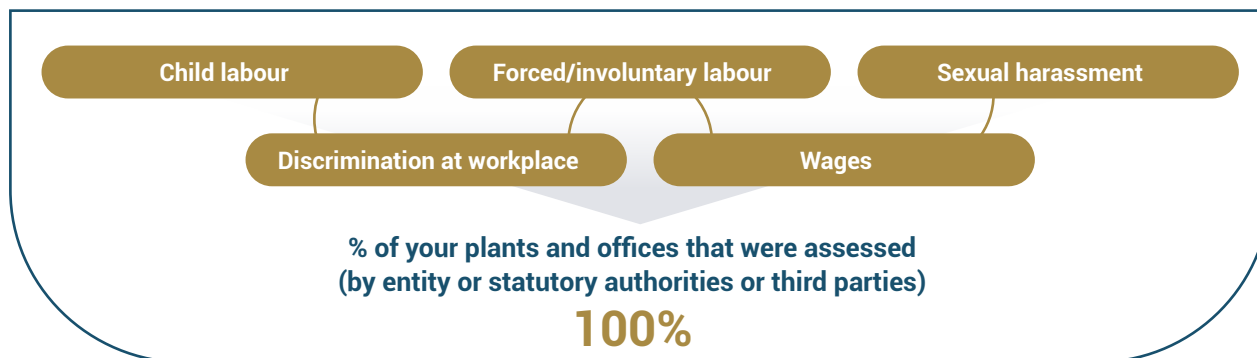
**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

At Prestige Construction, we are committed to upholding a workplace culture built on dignity, fairness, and mutual respect. To safeguard individuals against discrimination and harassment, we have established clear systems for grievance redressal and proactive oversight. Complaints are handled with utmost confidentiality and without fear of retaliation, in line with our Code of Conduct and Vigil Mechanism (Whistle Blower Policy). The Executive Director – HR, Admin & IT provides overall oversight, ensuring that concerns are addressed promptly and responsibly. Our approach aims to create a secure and supportive environment where individuals feel safe to speak up and are assured of fair treatment.

## Business Responsibility & Sustainability Report (Contd.)

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

10. Assessments for the year:



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

No significant risks or concerns were identified from the assessments mentioned in Question 10. Therefore, no corrective actions were required or are currently underway.

### Leadership Indicators

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

No business processes were modified or introduced during the reporting period as a result of addressing human rights grievances or complaints.

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

Prestige Group has not undertaken any formal human rights due diligence during the reporting period. However, we remain committed to integrating human rights considerations into our operations and policies, and plan to explore structured due diligence processes in the future as part of our evolving ESG strategy.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No) Yes

4. Details on assessment of value chain partners:

| Name of the Assessment           | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---|
| Sexual harassment                | 0%  |
| Discrimination at workplace      | 0%  |
| Child Labour                     | 0%  |
| Forced Labour/Involuntary Labour | 0%  |
| Wages                            | 0%  |

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

Not Applicable

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

## 6

**Businesses should respect and make efforts to protect and restore the environment.**

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

### Essential Indicators

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

| Parameter   | FY 2024-25<br>(in Giga Joules) | FY 2023-24<br>(in Giga Joules) |
|---|--------------------------------|--------------------------------|
| <b>From renewable sources</b>   |                                |                                |
| Total electricity consumption (A)   | 312,379.08                     | 113,339.56                     |
| Total fuel consumption (B)  | 7,183.37                       | 0                              |
| Energy consumption through other sources (C.)   | 0                              | 0                              |
| <b>Total energy consumed from renewable sources (A+B+C)</b>   | <b>319,562.45</b>              | <b>113,339.56</b>              |
| <b>From non-renewable sources</b>   |                                |                                |
| Total electricity consumption (D)   | 298,452.89                     | 471,107.01                     |
| Total fuel consumption (E)  | 79,723.35                      | 118,670.30                     |
| Energy consumption through other sources (F)  | 0                              | 0                              |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>   | <b>378,176.24</b>              | <b>589,777.40</b>              |
| <b>Total energy consumed (A+B+C+D+E+F)</b>  | <b>697,738.68</b>              | <b>703,116.96</b>              |
| <b>Energy intensity per rupee of turnover</b><br>[Total energy consumed (in GJ) / Revenue from operations (in rupees)]  | 0.0000094938                   | 0.0000089261                   |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>[Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP] | 0.0001961423                   | 0.0001844130                   |
| <b>Energy intensity in terms of physical output</b><br>[Total energy consumed (in GJ) / Per Full Time Equivalent Employee]  | 73.3843799278                  | 62.3939089538                  |
| Energy intensity (optional) – the relevant metric may be selected by the entity   | NA                             | NA                             |
| <b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?</b>   | Yes                            |                                |
| <b>If yes, name of the external agency.</b>   | Vinay and Keshava LLP          |                                |

Note:

- As per Industry Standards Forum guidelines, Energy consumption has been calculated for office locations using spend-based method where electricity units and fuel consumption were not monitored and accordingly previous year numbers are also restated.
- Energy consumption at the under-construction sites and projects is not considered.

## Business Responsibility & Sustainability Report (Contd.)

- iii) Energy consumption is adjusted for tenant recoveries.
- iv) The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66
- v) As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

### 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) Yes

**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.**

The Prestige Group's hotel operations include facilities identified as Designated Consumers (DCs) under the Government of India's Perform, Achieve and Trade (PAT) Scheme. Energy efficiency initiatives are being implemented in line with scheme requirements, supporting both regulatory compliance and the Group's wider sustainability goals. Progress is being regularly monitored, and the measures in place are helping the hotels stay aligned with their efficiency improvement plans.

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

| Parameter  | FY 2024-25            | FY 2023-24     |
|--|-----------------------|----------------|
| <b>Water withdrawal by source (in kilolitres)</b>  |                       |                |
| (i) Surface water  | 0                     | 0              |
| (ii) Groundwater   | 0                     | 189,035        |
| (iii) Third party water  | 584,959               | 353,767        |
| (iv) Seawater / desalinated water  | 0                     | 0              |
| (v) Others   | 0                     | 0              |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>  | <b>584,959</b>        | <b>542,802</b> |
| <b>Total volume of water consumption (in kilolitres)</b>   | <b>584,959</b>        | <b>542,802</b> |
| <b>Water intensity per rupee of turnover</b> [Total water consumption (in KL) / Revenue from operations (in rupees)]   | 0.0000079593          | 0.0000068909   |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP] | 0.0001644386          | 0.0001423657   |
| <b>Water intensity in terms of physical output</b> [Total water consumption (in KL) / Full time equivalent]  | 61.52282289           | 48.16771675    |
| Water intensity (optional) – the relevant metric may be selected by the entity   | NA                    | NA             |
| <b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)</b>   | Yes                   |                |
| <b>If yes, name of the external agency.</b>  | Vinay and Keshava LLP |                |

Note:

- i) The company has realigned its water consumption calculation methodology in accordance with Industry Standards Forum guidelines. As per CGWA assumptions, a standard of 45 litres per person per day is used to estimate water consumption and this is included under third-party water. Where available, for hospitality locations, actual water procured is considered. Previous year's figures have been revised to align with this methodology.
- ii) Water consumption at the under-construction sites and projects is not considered



## Business Responsibility &amp; Sustainability Report (Contd.)

- iii) The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024–25 and 2023–24.
- iv) As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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

| Parameter   | FY 2024-25 | FY 2023-24            |
|---|------------|-----------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>  |            |                       |
| <b>(i) To Surface water</b>   |            |                       |
| No treatment  | 0          | 0                     |
| With treatment – please specify level of treatment  | 0          | 0                     |
| <b>(ii) To Groundwater</b>  |            |                       |
| No treatment  | 0          | 0                     |
| With treatment – please specify level of treatment  | 0          | 0                     |
| <b>(iii) To Seawater</b>  |            |                       |
| No treatment  | 0          | 0                     |
| With treatment – please specify level of treatment  | 0          | 0                     |
| <b>(iv) Sent to third-parties</b>   |            |                       |
| No treatment  | 0          | 0                     |
| With treatment – please specify level of treatment  | 0          | 0                     |
| <b>(v) Others</b>   |            |                       |
| No treatment  | 0          | 0                     |
| With treatment – please specify level of treatment  | 0          | 0                     |
| <b>Total water discharged (in kilolitres)</b>   | 0          | 0                     |
| <b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b> |            | Yes                   |
| <b>If yes, name of the external agency.</b>   |            | Vinay and Keshava LLP |

Note: Our operational sites are certified and designed in line with green building frameworks and are equipped with Sewage Treatment Plants (STPs) to facilitate effective water recycling and reuse. Treated wastewater is used for non-potable applications such as flushing, HVAC cooling, landscaping, and cleaning. Accordingly, the previous year's numbers have been restated in line with this methodology.

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

If yes, provide details of its coverage and implementation.

Yes, treated wastewater from on-site STPs is reused for non-potable purposes such as flushing, HVAC cooling, landscaping, and cleaning, aligning with Zero Liquid Discharge (ZLD) principles. All operational sites function under valid Consent to Establish and Consent to Operate from respective State Pollution Control Boards. Monitoring systems and internal controls are in place to maximise reuse and eliminate discharge, supporting our broader water stewardship goals.

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

| Parameter                           | Please specify unit   | FY 2024-25 | FY 2023-24 |
|-------------------------------------|-----------------------|------------|------------|
| NOx                                 | (mg/Nm <sup>3</sup> ) | 74.26      | 117.90     |
| SOx                                 | (mg/Nm <sup>3</sup> ) | 14.91      | 59.93      |
| Particulate matter (PM)             | (mg/Nm <sup>3</sup> ) | 46.16      | 7.19       |
| Persistent organic pollutants (POP) |                       | 0.00       | 0.02       |
| Volatile organic compounds (VOC)    |                       | 0.00       | 0.00       |
| Hazardous air pollutants (HAP)      |                       | 0.00       | 4.96       |
| Others                              |                       | 0.00       | 0.00       |

## Business Responsibility & Sustainability Report (Contd.)

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

**If yes, name of the external agency.**

A TO Z ENVIRO TEST HOUSE

BANGALORE ANALYTICAL RESEARCH CENTRE

ECO SERVICE INDIA PVT. LTD.

POLUCHEM LABORATORIES PVT. LTD.

PRASAD ENVIRO LABS PVT. LTD.

SLN TESTING LABORATORY PVT. LTD.

VSIX ANALYTICAL LABS PVT. LTD.

Note: Previous year numbers are restated

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

| Parameter  | Unit  | FY 2024-25            | FY 2023-24   |
|--|---|-----------------------|--------------|
| <b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)   | Metric tonnes of CO <sub>2</sub> equivalent | 6,941.54              | 12,975.90    |
| <b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)   | Metric tonnes of CO <sub>2</sub> equivalent | 60,270.90             | 93,697.95    |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / Revenue from operations (in rupees)]  |   | 0.0000009145          | 0.0000013542 |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / Revenue from operations in rupees adjusted for PPP] |   | 0.0000188942          | 0.0000279783 |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) /per Full time Employee]   |   | 7.0690413635          | 9.4661327536 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity  |   | NA                    | NA           |
| <b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>  |   |                       | Yes          |
| <b>If yes, name of the external agency.</b>  |   | Vinay and Keshava LLP |              |

Note:

- Previous year figures have been restated.
- Emissions from energy consumption at under-construction sites and projects have not been considered for the reporting year.
- Refill gas at most project locations is covered under Annual Maintenance Contracts (AMCs) and has therefore not been included in emission calculations.
- Emissions have been adjusted to exclude recoveries from tenants.
- Emission factors used for GHG calculations are sourced from:
  - EPA's GHG Emission Factors Hub
  - CEA's CDM – CO<sub>2</sub> Baseline Database User Guide, Version 20
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Prestige Group has implemented a range of initiatives aimed at reducing Greenhouse Gas (GHG) emissions across its operations.

Key efforts include:

The installation of solar panels at several properties to harness clean, renewable energy and reduce dependence on fossil fuels. Additionally, the Group procures renewable energy—such as solar, wind, and hydro power—from external suppliers, thereby further minimizing its carbon footprint.

Energy efficiency is another cornerstone of the Group's GHG reduction strategy. This includes the widespread use of LED lighting, 5-star rated appliances, and energy-efficient HVAC systems. Prestige also prioritizes the development of LEED-certified and other green buildings that incorporate sustainable design features, including water-efficient fixtures and eco-friendly construction materials.

Moreover, Building Automation Systems (BAS) are deployed to optimize energy use through intelligent control of lighting, air conditioning, and ventilation systems. These collective efforts underscore Prestige Group's commitment to mitigating climate impact and advancing sustainable real estate development.

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

| Parameter  | FY 2024-25        | FY 2023-24        |
|--|-------------------|-------------------|
| <b>Total Waste generated (in metric tonnes)</b>  |                   |                   |
| <b>Plastic waste (A)</b>   | 57.41             | 366.61            |
| <b>E-waste (B)</b>   | 0                 | 9.18              |
| <b>Bio-medical waste (C)</b>   | 0                 | 0                 |
| <b>Construction and demolition waste (D)</b>   | 0                 | 0                 |
| <b>Battery waste (E)</b>   | 1.75              | 5.45              |
| <b>Radioactive waste (F)</b>   | 0                 | 0                 |
| <b>Other Hazardous waste (G)</b>   | 2.14              | 113.81            |
| <b>Other Non-hazardous waste generated (H)</b>   | 1,664.02          | 2,999.46          |
| <b>Total (A+B + C + D + E + F + G + H)</b>   | 1,725.82          | 3,494.51          |
| <b>Waste intensity per rupee of turnover</b> [Total waste generated (in MT) / Revenue from operations (in rupees)]   | 0.000000235       | 0.000000444       |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP | 0.0000004851      | 0.0000009165      |
| <b>Waste intensity in terms of physical output</b> Total waste generated (in MT) / Full Time equivalent employees  | 0.1815124106      | 0.3100993877      |
| <b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity  | NA                | NA                |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                             |                   |                   |
| <b>Category of waste</b>   | <b>FY 2024-25</b> | <b>FY 2023-24</b> |
| (i) Recycled   | 549.26            | 470.48            |
| (ii) Re-used   | 0                 | 0                 |
| (iii) Other recovery operations  | 62.69             | 228.55            |
| <b>Total</b>   | <b>611.95</b>     | <b>699.03</b>     |

## Business Responsibility & Sustainability Report (Contd.)

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

| Category of waste               | FY 2024-25      | FY 2023-24      |
|---------------------------------|-----------------|-----------------|
| (i) Incineration                | 0               | 0.4             |
| (ii) Landfilling                | 69.99           | 80.5            |
| (iii) Other disposal operations | 1,043.89        | 2,248.46        |
| <b>Total</b>                    | <b>1,113.87</b> | <b>2,329.36</b> |

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

Yes

**If yes, name of the external agency.**

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Note:

- Waste generated includes waste taken on an assumption basis, based on the NBC standard's metric for commercial refuse, for FY 2024-25, for 312 working days.
- Construction and Demolition (C&D) waste at Prestige is handled and managed by sub-contractors. Accordingly, this waste is not reported in the BRSR. The waste figures disclosed do not include waste generated at under-construction sites and ongoing projects. The previous year's figure has also been revised to reflect this methodology

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

The Prestige Group follows structured waste management practices across its establishments to ensure compliance and reduce environmental impact. Waste is categorised into hazardous, non-hazardous, biodegradable, and non-biodegradable types. Hazardous waste—such as used oil from diesel generators and leftover paint—is disposed of through authorised vendors as per regulatory guidelines.

Biodegradable waste is processed into organic manure and used in landscaping. Wet waste, primarily kitchen waste, is collected daily in designated green bins. Dry waste, including paper and packaging materials, is placed in blue bins and collected on scheduled days for recycling. Medical and sanitary waste is wrapped and disposed of in red bins with appropriate precautions.

The Group also uses Organic Waste Composters (OWCs) to treat wet waste on-site. In its hospitality operations, the Group is introducing a drinking water bottling unit to reduce plastic waste from bottled water.

To reduce the use of hazardous chemicals, the Group uses eco-friendly materials in construction and maintenance, ensures proper handling and disposal through trained staff, and explores safer alternatives through ongoing evaluations.

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

| Sr. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval/clearance are being complied with? (Y/N) | If no, the reasons thereof and corrective action taken, if any. |
|---------|--------------------------------|--------------------|---|---|
|         |                                |                    | Not Applicable  |   |

## Business Responsibility &amp; Sustainability Report (Contd.)

**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   |
|-----------------------------------|---|------------|---|--|---|
| Prestige City                     | Environment Clearance Number - SEIAA59CON2024 | 11/12/2024 | Yes   | Yes  | <a href="https://prestigecorporatesite.s3.ap-south-1.amazonaws.com/enviromental_clearance/98e9188a-9bcc-4c52-a561-2ca074999fe7.pdf">https://prestigecorporatesite.s3.ap-south-1.amazonaws.com/enviromental_clearance/98e9188a-9bcc-4c52-a561-2ca074999fe7.pdf</a> |
| Raintree Park                     | Environment Clearance Number - ACIA81CON2024  | 28/8/2024  | Yes   | Yes  | <a href="https://prestigecorporatesite.s3.ap-south-1.amazonaws.com/enviromental_clearance/0f831bc9-4a06-4795-87ff-50f74d831753.pdf">https://prestigecorporatesite.s3.ap-south-1.amazonaws.com/enviromental_clearance/0f831bc9-4a06-4795-87ff-50f74d831753.pdf</a> |

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA). Yes**

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

| Specify the law/regulation/ guidelines which was not complied with | Provide details of the non- compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--|--|---|---------------------------------|
| Not Applicable   |  |   |                                 |

## Leadership Indicators

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

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

(i) **Name of the Area**- Not Applicable

(ii) **Nature of Operations**- Not Applicable

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

| Parameter  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>  |            |            |
| (i) Surface water  | NA         | NA         |
| (ii) Groundwater   | NA         | NA         |
| (iii) Third party water  | NA         | NA         |
| (iv) Seawater / desalinated water  | NA         | NA         |
| (v) Others   | NA         | NA         |
| <b>Total volume of water withdrawal (in kilolitres)</b>  | <b>NA</b>  | <b>NA</b>  |
| <b>Total volume of water consumption (in kilolitres) Water intensity per rupee of turnover (Water consumed / turnover)</b> | <b>NA</b>  | <b>NA</b>  |
| <b>Water intensity (optional) – the relevant metric may be selected by the entity</b>                                      | <b>NA</b>  | <b>NA</b>  |

## Business Responsibility & Sustainability Report (Contd.)

| Parameter  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |            |            |
| <b>(i) To Surface water</b>  |            |            |
| No treatment   | NA         | NA         |
| With treatment – please specify level of treatment                           | NA         | NA         |
| <b>(ii) To Groundwater</b>   |            |            |
| No treatment   | NA         | NA         |
| With treatment – please specify level of treatment                           | NA         | NA         |
| <b>(iii) To Seawater</b>   |            |            |
| No treatment   | NA         | NA         |
| With treatment – please specify level of treatment                           | NA         | NA         |
| <b>(iv) Sent to third-parties</b>  |            |            |
| No treatment   | NA         | NA         |
| With treatment – please specify level of treatment                           | NA         | NA         |
| <b>(v) Others</b>  |            |            |
| No treatment   | NA         | NA         |
| With treatment – please specify level of treatment                           | NA         | NA         |
| <b>Total water discharged (in kilolitres)</b>                                | <b>NA</b>  | <b>NA</b>  |

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

If yes, name of the external agency. NA

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

| Parameter  | Unit | FY 2024-25 | FY 2023-24 |
|--|------|------------|------------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) |      | -          | -          |
| <b>Total Scope 3 emissions per rupee of turnover</b><br>[Total Scope 3 emissions (in MTCO <sub>2</sub> e) / Revenue from operations (in rupees)]                             |      | -          | -          |
| 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. -

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

There are no significant direct or indirect impacts of the entity on biodiversity in ecologically sensitive areas during the reporting period. Accordingly, no specific prevention or remediation activities were required.

### 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:

| Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative | Corrective action taken, if any |
|-----------------------|--|---------------------------|---------------------------------|
| Not Applicable        |  |                           |                                 |



## Business Responsibility &amp; Sustainability Report (Contd.)

**5. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes****Give details in 100 words/ web link.**

The Prestige Group ensures operational continuity through integrated risk assessment, emergency preparedness, and responsive action protocols across business units. Although a formal, centralized business continuity and disaster management plan is not documented at this stage, the organization follows structured procedures to manage disruptions and maintain essential services. Key functions incorporate contingency measures to reduce downtime and safeguard stakeholder interests during emergencies. The focus remains on strengthening internal capacities, enabling a prompt and coordinated response to unforeseen events, and minimizing operational impact.

Prestige Group has a structured Disaster Management Plan (DMP) that follows four key phases: mitigation, preparedness, response, and recovery. Preparedness activities include mock drills, first aid arrangements, public awareness programs, resource inventories, and coordination with emergency services. Mitigation efforts focus on land use planning, disaster-resilient infrastructure, and community education to reduce risks before a disaster occurs. In the response phase, emergency operations are activated, medical aid is provided, warnings are issued, and rescue operations are mobilised. Recovery involves restoring essential services, rebuilding infrastructure, and re-establishing communication systems.

**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.**

There have been no significant adverse environmental impacts identified from the Prestige Group's value chain during the reporting period. However, we recognize the importance of continuously managing and mitigating potential environmental risks. To this end, the Group has undertaken several measures to reduce indirect environmental impacts. These include improving energy efficiency through smart building solutions, implementing water conservation systems, managing waste through segregation and recycling practices, and promoting green building design in our projects. Additionally, awareness and capacity-building initiatives for value chain partners are in place to align them with our environmental standards and responsible business practices.

**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 0%****8. How many Green Credits have been generated or procured:**

a. By the listed entity NA

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



# PRINCIPLE

# 7

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

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

## Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 11
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| Sr. No. | Name of the trade and industry chambers/ associations                 | Reach of trade and industry chambers/ associations (State/National/ International) |
|---------|---|--|
| 1.      | Bangalore Chamber of Industry and Commerce                            | State  |
| 2.      | Confederation of Real Estate Developers Association of India (CREDAI) | National   |
| 3.      | Confederation of Indian Industry (CII)                                | National   |
| 4.      | Shopping Center Association of India                                  | National   |
| 5.      | Real Estate Regulatory Authority Karnataka                            | State  |
| 6.      | National Safety Council of India                                      | National   |
| 7.      | Indian Green Building Council (IGBC)                                  | National   |
| 8.      | Maharashtra Chamber of Housing Industry                               | State  |
| 9.      | CRISIL - Real Estate Developer Grading                                | National   |
| 10.     | National Real Estate Development Council (NAREDCO)                    | National   |
| 11.     | The Federation of Telangana Chambers of Commerce and Industry         | 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.

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
|                   | Not Applicable    |                         |

## Leadership Indicators

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

| Sr. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify) | Web Link, if available |
|---------|-------------------------|-----------------------------------|--|---|------------------------|
|         |                         |                                   | Not Applicable   |   |                        |

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

## 8

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

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

**Essential Indicators**

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

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

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

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

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

At Prestige, mechanisms are in place to efficiently receive and address community grievances. Residents and community members can raise concerns through various channels, such as emails, phone calls, and a service ticket system available on our dedicated customer portal. Each grievance is logged, tracked, and resolved within defined timelines. For concerns involving policy violations, matters are escalated to the Vigilance Officer as per the Vigil Mechanism Policy (Whistle Blower Policy). Community members may contact the Vigilance Officer directly via email at [acchairman@prestigeconstructions.com](mailto:acchairman@prestigeconstructions.com) to report such issues. These processes ensure transparency, accountability, and timely redressal of community-related concerns.

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

| Category                                     | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 4.57%      | 19%        |
| Directly from within India                   | 99.66%     | 99%        |

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

| Location     | FY 2024-25 | FY 2023-24 |
|--------------|------------|------------|
| Rural        | 0%         | 0%         |
| Semi-urban   | 0%         | 0%         |
| Urban        | 0%         | 0%         |
| Metropolitan | 100%       | 100%       |

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

## Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Not Applicable                               |                         |

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

| Sr. No.        | State | Aspirational District | Amount spent (In INR) |
|----------------|-------|-----------------------|-----------------------|
| Not Applicable |       |                       |                       |

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

No

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

Not Applicable

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

Not Applicable

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:

| Sr. No.        | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|----------------|--|--------------------------|---------------------------|------------------------------------|
| Not Applicable |  |                          |                           |                                    |

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

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.      | Ration Kit               | 194,000                                     | 100%   |
| 2.      | Sunbird                  | 1,493                                       | 100%   |
| 3.      | Al Ameen                 | 2,500                                       | 100%   |
| 4.      | Vimalalaya Hospital      | 124   | 100%   |
| 5.      | Cancer patient child     | 1   | 100%   |
| 6.      | Pulwama Martyr's Family  | 1   | 100%   |
| 7.      | Rotary club              | 106,320                                     | 100%   |
| 8.      | Muslim ambulance society | 188   | 100%   |

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

## 9

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

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

### Essential Indicators

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

Prestige has established structured mechanisms to receive and respond to consumer complaints and feedback, ensuring timely resolution and continuous improvement. Under its Customer Value Policy, the company focuses on delivering quality offerings aligned with customer expectations. For construction-related concerns, consumers can reach out via emails, phone calls, or the customer portal, where they can raise service tickets. Each ticket is typically resolved within seven working days, with unresolved issues escalating automatically within the CRM hierarchy. Customer feedback is also collected through surveys to inform service enhancements.

In property management, complaint management software from SaaS providers is deployed across sites to log and monitor resident issues. On-site helpdesks manage initial responses, and supervisors track escalations. An annual feedback survey is shared with residents via a structured online questionnaire to assess satisfaction. Complaint resolution follows a tailored escalation matrix depending on the specific property, ensuring effective handling of all concerns. Additionally, any policy violations can be reported directly to the Vigilance Officer under the Vigil Mechanism Policy at [acchairman@prestigeconstructions.com](mailto:acchairman@prestigeconstructions.com).

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

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

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

| Particulars                    | FY 2024-25               |                                   | Remark | FY 2023-24               |                                   | Remark |
|--------------------------------|--------------------------|-----------------------------------|--------|--------------------------|-----------------------------------|--------|
|                                | Received during the year | Pending resolution at end of year |        | Received during the year | Pending resolution at end of year |        |
| Data privacy                   | 0                        | 0                                 | Nil    | 0                        | 0                                 | Nil    |
| Advertising                    | 0                        | 0                                 | Nil    | 0                        | 0                                 | Nil    |
| Cyber-security                 | 0                        | 0                                 | Nil    | 0                        | 0                                 | Nil    |
| Delivery of essential services | 0                        | 0                                 | Nil    | 0                        | 0                                 | Nil    |
| Restrictive Trade Practices    | 0                        | 0                                 | Nil    | 0                        | 0                                 |        |

## Business Responsibility & Sustainability Report (Contd.)

| Particulars            | FY 2024-25               |                                   | Remark | FY 2023-24               |                                   | Remark |
|------------------------|--------------------------|-----------------------------------|--------|--------------------------|-----------------------------------|--------|
|                        | Received during the year | Pending resolution at end of year |        | Received during the year | Pending resolution at end of year |        |
| Unfair Trade Practices | 0                        | 0                                 | Nil    | 0                        | 0                                 |        |
| Other                  | 581                      | 3                                 |        | 534                      | 3                                 |        |

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

| Particular        | Number | Reason for recall |
|-------------------|--------|-------------------|
| Voluntary recalls | 0      | Not Applicable    |
| Forced recalls    | 0      | Not Applicable    |

### 5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) Yes

#### If available, provide a web link of the policy

Prestige Group has a defined framework and policy addressing cybersecurity and data privacy risks. The policy details the steps taken to safeguard personal information and maintain digital security. Key elements include:

- **Data Collection:** Personal information is collected via registrations or form submissions to personalise user experiences and improve service.
- **Cookies Usage:** Cookies are employed to enhance browsing, analyse traffic, and monitor site interactions.
- **Security Measures:** Protection is ensured through password-protected directories and databases.
- **Use of Information:** Data is used for service improvement, user communication (with opt-out options), and operational insights.
- **Third-Party Disclosures:** Personal data is not sold or shared, except with trusted partners under confidentiality terms.
- **Third-Party Links:** External services linked on the site operate under their own privacy policies.
- **Children's Privacy:** The Company complies with COPPA and avoids collecting information from individuals under 13.
- **User Agreement & Updates:** Users consent to the policy by using the site; any updates are posted on the privacy page.

Prestige Group has adopted ISO 27001:2022 as the guiding framework for cybersecurity compliance, including data privacy. An Information Security Management System (ISMS) policy is established and communicated across the organisation to ensure all personnel are aligned with secure information practices.

**Web link to the policy:** <https://www.prestigeconstructions.com/privacy-policy>

### 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.

Prestige Group identified a few fraudulent websites impersonating the brand and engaging in illegal activities. Immediate action was taken to mitigate risks and protect customers:



## Business Responsibility &amp; Sustainability Report (Contd.)

1. **Fake Website Takedown:** The identified websites were promptly taken down in coordination with relevant authorities and service providers to prevent further customer harm.
2. **Incident Management Policy:** An Incident Management Policy has been developed to ensure a structured and timely response to any future cybersecurity incidents.
3. **Enhanced Endpoint Security:** Endpoint security solutions have been strengthened to proactively detect, investigate, and remediate potential threats across the organisation's digital infrastructure.

These steps reflect our proactive approach to safeguarding digital assets and ensuring customer trust.

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

|    |  |                |
|----|--|----------------|
| a. | Number of instances of data breaches along-with impact                                 | 0              |
| b. | Percentage of data breaches involving personally identifiable information of customers | 0%             |
| c. | Impact, if any, of the data breaches   | Not Applicable |

### Leadership Indicators

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

All the information about products and services of the entity is available in the public domain on the website and other multiple channels.

- a. Prestige Group website: <https://www.prestigeconstructions.com/>
- b. Prestige Customer portal: <https://www.prestigeconstructions.com/falcon-connect/>
- c. RERA website:
  - i. <https://rera.karnataka.gov.in/home?language=en>
  - ii. <https://rera.kerala.gov.in/>
  - iii. <https://rera.tn.gov.in/>
  - iv. <https://maharera.maharashtra.gov.in/>
  - v. <http://rera.telangana.gov.in/>
  - vi. <https://rera.goa.gov.in/reraApp/>
- d. Prestige Group quarterly magazine: Falcon news

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

Prestige Group educates consumers on the safe and responsible use of its buildings through a range of practices initiated during handover and continued through regular operations. Key initiatives include:

- **QHSE Protocols:** All visitors and contractors must follow Quality, Health, Safety, and Environment (QHSE) standards. This includes mandatory use of safety gear and obtaining work permits for interior activities.
- **Fire Safety Systems:** Properties are equipped with fire prevention systems. Annual fire drills are conducted to familiarise residents with evacuation protocols, and feedback is collected to improve safety measures.
- **Emergency Contact Information:** Occupants are given clear access to emergency numbers such as ambulance, police, fire, and utility services.
- **Safety Signage:** Clear signage is placed across amenities like elevators, swimming pools, and driveways to guide safe and proper usage.

## Business Responsibility & Sustainability Report (Contd.)

- **Occupant Guidelines:** A set of dos and don'ts is provided to residents to encourage responsible use of the premises and shared spaces.

These steps help ensure residents and users are informed about operational safety and best practices, supporting a secure living and working environment.

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

Prestige Group's Property Management Team follows a clear communication process to inform occupants and tenants about any disruptions or discontinuations of essential services. For planned maintenance activities like water tank cleaning or lift servicing, advance notice is given through multiple channels:

- **App Alerts:** Real-time notifications are sent via dedicated apps such as MyGate (<https://dashboard.mygate.com/login>).
- **Notice Boards:** Important information about service interruptions is posted on notice boards located in common areas.
- **Printed Notices:** Physical notices are delivered to residents' doorsteps to ensure everyone is informed.

These communication methods help residents prepare for any planned service disruptions, minimizing inconvenience and maintaining smooth operations.

### 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA) Yes

#### a. If yes, provide details in brief.

Prestige Group offers five types of products and one service, categorized as follows:

- Residential units developed for sale
- Commercial office spaces developed for lease
- Retail malls developed for lease
- Hospitality assets
- Property management services

Information about these offerings is shared widely through marketing materials, advertisements, brochures, application forms, customer agreements, the Company website, social media channels, and all certifications required under local laws and RERA regulations. This approach ensures transparency and easy access to product details for customers and the public.

#### b. 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