

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L45101HR2006PLC095409
2. Name of the Listed Entity: Indiabulls Real Estate Limited
3. Year of incorporation: 2006
4. Registered office address: Office No 01-1001, WeWork Blue One Square, Udyog Vihar Phase 4 Rd, Gurugram – 122016, Haryana
5. Corporate address: WeWork Vaswani Chambers, 264/265, Dr. Annie Besant Road, Worli, Mumbai – 400030
6. E-mail: secreterialibrel@indiabulls.com
7. Telephone: (022) 61899600
8. Website: www.indiabullsrealestate.com
9. Financial year for which reporting is being done: 2022-23
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital: ₹ 1,08,33,50,662
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report: Ankit Naita, Investor Relations, ankit.n@indiabulls.com, (022) 61899600
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). The disclosures under this report are made on a consolidated basis, i.e. for Indiabulls Real Estate Limited and its subsidiaries, including joint ventures and associates.

### II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real Estate	Real Estate and Construction Activities	100%

15. 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	Consultancy and Advisory services to companies engaged in business of construction and real estate development	70200	100%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	NIL	15	15
International	NIL	NIL	NIL

17. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	8
International (No. of Countries)	NIL

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

- c. A brief on types of customers: Indiabulls Real Estate Limited is one of the prominent real estate company in India,

having a wide presence in residential, commercial, office space and SEZ, that cater to the businesses as well as individual customers.

#### IV. Employees

18. 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	510	458	89.81	52	10.19
2.	Otherthan Permanent (E)	NIL	NA	NA	NA	NA
3.	Total employees (D + E)	510	458	89.81	52	10.19
<b>WORKERS</b>						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Otherthan Permanent (G)	NA	NA	NA	NA	NA
6.	Total workers (F + G)	NA	NA	NA	NA	NA

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	NA	NA	NA	NA	NA
2.	Otherthan Permanent (E)	NA	NA	NA	NA	NA
3.	Total differently abled employees (D + E)	NA	NA	NA	NA	NA
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Otherthan permanent (G)	NA	NA	NA	NA	NA
6.	Total differently abled workers (F + G)	NA	NA	NA	NA	NA

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57
Key Management Personnel	2	0	0.00

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30.04	2.98	33.12	7.03	1.98	9.02	12.37	1.29	13.67
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Aedos Real Estate Company Limited	Subsidiary	100.00%	The Company's policies on Code of Conduct, Corporate Governance and principles of BRSR are applicable and followed across the Company and its subsidiaries.
2	Airmid Properties Limited	Subsidiary	100.00%	
3	Airmid Real Estate Limited	Subsidiary	100.00%	
4	Albasta Developers Limited	Subsidiary	100.00%	
5	Albasta Infrastructure Limited	Subsidiary	100.00%	
6	Albasta Properties Limited	Subsidiary	100.00%	
7	Albasta Real Estate Limited	Subsidiary	100.00%	
8	Albina Real Estate Limited	Subsidiary	100.00%	
9	Amadis Land Development Limited	Subsidiary	100.00%	
10	Angles Constructions Limited	Subsidiary	100.00%	
11	Apesh Constructions Limited	Subsidiary	100.00%	
12	Apesh Properties Limited	Subsidiary	100.00%	
13	Apesh Real Estate Limited	Subsidiary	100.00%	
14	Ashkit Constructions Limited	Subsidiary	100.00%	
15	Athena Builders and Developers Limited	Subsidiary	100.00%	
16	Athena Buildwell Limited	Subsidiary	100.00%	
17	Athena Infrastructure Limited	Subsidiary	100.00%	
18	Athena Land Development Limited	Subsidiary	100.00%	
19	Aurora Builders and Developers Limited	Subsidiary	100.00%	
20	Bridget Builders and Developers Limited	Subsidiary	100.00%	
21	Catherine Builders and Developers Limited	Subsidiary	100.00%	
22	Ceres Constructions Limited	Subsidiary	100.00%	
23	Ceres Estate Limited	Subsidiary	100.00%	
24	Ceres Infrastructure Limited	Subsidiary	100.00%	
25	Ceres Land Development Limited	Subsidiary	100.00%	
26	Ceres Properties Limited	Subsidiary	100.00%	
27	Citra Developers Limited	Subsidiary	100.00%	
28	Citra Properties Limited	Subsidiary	100.00%	
29	Cobitis Real Estate Limited	Subsidiary	100.00%	
30	Corus Real Estate Limited	Subsidiary	100.00%	
31	Devona Developers Limited	Subsidiary	100.00%	
32	Devona Infrastructure Limited	Subsidiary	100.00%	
33	Devona Properties Limited	Subsidiary	100.00%	
34	Diana Infrastructure Limited	Subsidiary	100.00%	
35	Diana Land Development Limited	Subsidiary	100.00%	
36	Edesia Constructions Limited	Subsidiary	100.00%	
37	Edesia Developers Limited	Subsidiary	100.00%	
38	Edesia Infrastructure Limited	Subsidiary	100.00%	
39	Elena Constructions Limited	Subsidiary	100.00%	
40	Elena Properties Limited	Subsidiary	100.00%	
41	Fama Builders and Developers Limited	Subsidiary	100.00%	

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
42	Fama Construction Limited	Subsidiary	100.00%	
43	Fama Estate Limited	Subsidiary	100.00%	
44	Fama Infrastructure Limited	Subsidiary	100.00%	
45	Fama Land Development Limited	Subsidiary	100.00%	
46	Fama Properties Limited	Subsidiary	100.00%	
47	Fornax Constructions Limited	Subsidiary	100.00%	
48	Fornax Real Estate Limited	Subsidiary	100.00%	
49	Galium Builders And Developers Limited	Subsidiary	100.00%	
50	Hermes Builders and Developers Limited	Subsidiary	100.00%	
51	Hermes Properties Limited	Subsidiary	100.00%	
52	IB Assets Limited	Subsidiary	100.00%	
53	IB Holdings Limited	Subsidiary	100.00%	
54	Indiabulls Buildcon Limited	Subsidiary	100.00%	
55	Indiabulls Commercial Estate Limited	Subsidiary	100.00%	
56	Indiabulls Commercial Properties Limited	Subsidiary	100.00%	
57	Indiabulls Constructions Limited	Subsidiary	100.00%	
58	Indiabulls Engineering Limited	Subsidiary	100.00%	
59	Indiabulls Estate Limited	Subsidiary	100.00%	
60	Indiabulls Housing and Land Development Limited	Subsidiary	100.00%	
61	Indiabulls Housing Developers Limited	Subsidiary	100.00%	
62	Indiabulls Industrial Infrastructure Limited	Subsidiary	89.01%	
63	Indiabulls Infraestate Limited	Subsidiary	100.00%	
64	Indiabulls Infrastructure Projects Limited	Subsidiary	100.00%	
65	Indiabulls Land Holdings Limited	Subsidiary	100.00%	
66	Indiabulls Lands Limited	Subsidiary	100.00%	
67	Indiabulls Multiplex Services Limited	Subsidiary	100.00%	
68	Indiabulls Projects Limited	Subsidiary	100.00%	
69	Indiabulls Realty Company Limited	Subsidiary	100.00%	
70	Ivonne Infrastructure Limited	Subsidiary	100.00%	
71	Juventus Constructions Limited	Subsidiary	100.00%	
72	Juventus Infrastructure Limited	Subsidiary	100.00%	
73	Juventus Land Development Limited	Subsidiary	100.00%	
74	Juventus Properties Limited	Subsidiary	100.00%	
75	Kailash Buildwell Limited	Subsidiary	100.00%	
76	Kaltha Developers Limited	Subsidiary	100.00%	
77	Karakoram Buildwell Limited	Subsidiary	100.00%	
78	Karakoram Properties Limited	Subsidiary	100.00%	
79	Kenneth Builders and Developers Limited	Subsidiary	100.00%	
80	Lavone Builders And Developers Limited	Subsidiary	100.00%	

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81	Lenus Constructions Limited	Subsidiary	100.00%	
82	Lenus Infrastructure Limited	Subsidiary	100.00%	
83	Lenus Properties Limited	Subsidiary	100.00%	
84	Linnet Constructions Limited	Subsidiary	100.00%	
85	Linnet Developers Limited	Subsidiary	100.00%	
86	Linnet Infrastructure Limited	Subsidiary	100.00%	
87	Linnet Properties Limited	Subsidiary	100.00%	
88	Linnet Real Estate Limited	Subsidiary	100.00%	
89	Lorena Builders Limited	Subsidiary	100.00%	
90	Lorena Constructions Limited	Subsidiary	100.00%	
91	Lorena Developers Limited	Subsidiary	100.00%	
92	Lorena Infrastructure Limited	Subsidiary	100.00%	
93	Lorena Real Estate Limited	Subsidiary	100.00%	
94	Lorita Developers Limited	Subsidiary	100.00%	
95	Lucina Builders and Developers Limited	Subsidiary	100.00%	
96	Lucina Buildwell Limited	Subsidiary	100.00%	
97	Lucina Estate Limited	Subsidiary	100.00%	
98	Lucina Land Development Limited	Subsidiary	100.00%	
99	Lucina Properties Limited	Subsidiary	100.00%	
100	Mabon Constructions Limited	Subsidiary	100.00%	
101	Mabon Infrastructure Limited	Subsidiary	100.00%	
102	Majesta Builders Limited	Subsidiary	100.00%	
103	Majesta Constructions Limited	Subsidiary	100.00%	
104	Majesta Developers Limited	Subsidiary	100.00%	
105	Majesta Infrastructure Limited	Subsidiary	100.00%	
106	Majesta Properties Limited	Subsidiary	100.00%	
107	Makala Infrastructure Limited	Subsidiary	100.00%	
108	Manjola Infrastructure Limited	Subsidiary	100.00%	
109	Mariana Constructions Limited	Subsidiary	100.00%	
110	Mariana Properties Limited	Subsidiary	100.00%	
111	Mariana Real Estate Limited	Subsidiary	100.00%	
112	Nerissa Constructions Limited	Subsidiary	100.00%	
113	Nerissa Developers Limited	Subsidiary	100.00%	
114	Nerissa Infrastructure Limited	Subsidiary	100.00%	
115	Nerissa Properties Limited	Subsidiary	100.00%	
116	Nerissa Real Estate Limited	Subsidiary	100.00%	
117	Nilgiri Buildwell Limited	Subsidiary	100.00%	
118	Nilgiri Infraestate Limited	Subsidiary	100.00%	
119	Nilgiri Infrastructure Development Limited	Subsidiary	100.00%	
120	Nilgiri Infrastructure Limited	Subsidiary	100.00%	
121	Nilgiri Infrastructure Projects Limited	Subsidiary	100.00%	
122	Nilgiri Land Development Limited	Subsidiary	100.00%	
123	Nilgiri Land Holdings Limited	Subsidiary	100.00%	
124	Nilgiri Lands Limited	Subsidiary	100.00%	
125	Noble Realtors Limited	Subsidiary	100.00%	

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
126	Paidia Infrastructure Limited	Subsidiary	100.00%	
127	Parmida Properties Limited	Subsidiary	100.00%	
128	Platane Infrastructure Limited	Subsidiary	100.00%	
129	Selene Buildwell Limited	Subsidiary	100.00%	
130	Selene Constructions Limited	Subsidiary	100.00%	
131	Selene Infrastructure Limited	Subsidiary	100.00%	
132	Selene Land Development Limited	Subsidiary	100.00%	
133	Selene Properties Limited	Subsidiary	100.00%	
134	Sentia Constructions Limited	Subsidiary	100.00%	
135	Sentia Developers Limited	Subsidiary	100.00%	
136	Sentia Infrastructure Limited	Subsidiary	100.00%	
137	Sentia Real Estate Limited	Subsidiary	100.00%	
138	Sepset Developers Limited	Subsidiary	100.00%	
139	Sepset Real Estate Limited	Subsidiary	100.00%	
140	Serida Infrastructure Limited	Subsidiary	100.00%	
141	Serida Properties Limited	Subsidiary	100.00%	
142	Serpentes Constructions Limited	Subsidiary	100.00%	
143	Shivalik Properties Limited	Subsidiary	100.00%	
144	Sophia Constructions Limited	Subsidiary	100.00%	
145	Sophia Real Estate Limited	Subsidiary	100.00%	
146	Sylvanus Properties Limited	Subsidiary	100.00%	
147	Tapir Constructions Limited	Subsidiary	100.00%	
148	Tefia Land Development Limited	Subsidiary	100.00%	
149	Triton Buildwell Limited	Subsidiary	100.00%	
150	Triton Infrastructure Limited	Subsidiary	100.00%	
151	Triton Properties Limited	Subsidiary	100.00%	
152	Varali Constructions Limited	Subsidiary	100.00%	
153	Varali Developers Limited	Subsidiary	100.00%	
154	Varali Infrastructure Limited	Subsidiary	100.00%	
155	Varali Properties Limited	Subsidiary	100.00%	
156	Varali Real Estate Limited	Subsidiary	100.00%	
157	Vindhyachal Buildwell Limited	Subsidiary	100.00%	
158	Vindhyachal Developers Limited	Subsidiary	100.00%	
159	Vindhyachal Infrastructure Limited	Subsidiary	100.00%	
160	Vindhyachal Land Development Limited	Subsidiary	100.00%	
161	Vonnie Real Estate Limited	Subsidiary	100.00%	
162	Zeus Builders And Developers Limited	Subsidiary	100.00%	
163	Zeus Buildwell Limited	Subsidiary	100.00%	
164	Zeus Estate Limited	Subsidiary	100.00%	
165	Zeus Properties Limited	Subsidiary	100.00%	
166	Ariston Investments Limited	Subsidiary	100.00%	
167	Brenformexa Limited	Subsidiary	100.00%	
168	Dev Property Development Limited	Subsidiary	100.00%	
169	Grand Limited	Subsidiary	100.00%	
170	M Holdco 1 Limited	Subsidiary	100.00%	

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
171	M Holdco 2 Limited	Subsidiary	100.00%	
172	M Holdco 3 Limited	Subsidiary	100.00%	
173	Navilith Holdings Limited	Subsidiary	100.00%	

\* Note: Refer statement containing salient features of the financial statements of subsidiaries, associate companies and joint ventures as at 31 March 2023 forming part of the Annual Report.

## VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)  
 (ii) Turnover (in ₹): 41.76 Cr  
 (iii) Net worth (in ₹): 6,740.23 Cr

Note: Turnover and Net Worth have been mentioned on Standalone basis of Indiabulls Real Estate Limited

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2022-23 Current Financial Year			FY 2021-22 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	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Investors (other than shareholders)	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2022-23 Current Financial Year			FY 2021-22 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
Shareholders	Yes	4	0	N.A.	55	0	N.A.
Employees and workers	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Customers	NIL	18070	222	NIL	16164	53	NIL
Value Chain Partners	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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

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

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Regulatory Compliance	Risk	Refer Pt. 1	Refer Pt. 1	Negative
2	Physical Impacts of Climate Change	Risk	Refer Pt. 2	Refer Pt. 2	Negative
3	Health and Safety	Risk	Refer Pt. 3	Refer Pt. 3	Negative

SEGMENT	RISK	MITIGATION
Regulatory Compliance	Failure to comply with rapidly changing regulatory requirements can result in adverse impact for the Company and erode stakeholders' trust. Evolving environmental and social regulations present a risk of potential non-compliance which, if not met, can result in fines, penalties and adverse impact on brand reputation.	Indiabulls Real Estate Limited is committed to promote a culture of compliance within the organization supported by a zero-tolerance policy and has a robust set of environmental, social and governance related policies in place. At IBREL, compliance related risks are reviewed at regular intervals and procedures and practices constantly evolve to fulfil compliance requirements based on extant rulings and changing market conditions.
Physical Impacts of Climate Change	Increased severity of extreme weather events including natural disasters, rising mean temperatures and sea levels pose a risk of damage to real estate portfolio. It can result in adverse impacts in future in the form of costs to repair and replace damaged assets in case of any natural disasters and subsequent property downtime.	As part of its mitigation strategy, Indiabulls Real Estate Limited maps physical risks for its current portfolio and future development projects, followed by incorporation of physical adaptation and mitigation measures for assets that are identified at risk.  All our buildings are designed for a seismic zone higher than the zone of the area they are built in, to ensure greater resilience in an earthquake. Additionally, rainwater harvesting wells have been built for water conservation and to prevent flooding at site.
Health and Safety	Indiabulls Real Estate Limited is engaged in construction of buildings and management of a significant portfolio of real estate assets. Owing to the nature of the operations, health and safety is identified as a potential risk for business. As productivity can be adversely affected or significantly improved based on Occupational Health and Safety (OHS) performance, ensuring the safety of its employees, contractors and the local communities surrounding project sites is its top-most priority.	Health and safety are one of the key priorities for the Company. The Company has mandated to follow all the measures to strengthen health and safety systems and processes for preventing any safety incidents.



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Refer Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	-	-	-	-	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Refer Note 2								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Refer Note 2								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sachin Shah Whole Time Director DIN: 00387166								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Board Committees responsible for decision making on sustainability related issues: Risk Management Committee Mr. Sachin Chittaranjan Shah - DIN: 00387166 Mr. Shyamm Mariwala - DIN: 00350235 Mr. Praveen Kumar Tripathi - DIN: 02167497 Corporate Social Responsibility Mr. Sachin Chittaranjan Shah - DIN: 00387166 Ms. Tarana Suresh Ialwani – DIN 01940572 Mr. Shyamm Mariwala - DIN: 00350235								

**Note 1:** Policies have been developed based on the best practices or as per the regulatory requirements and through appropriate consultation with relevant stakeholders, the policies of the Company are internal documents.

**Note 2:** Annexure to 5 and 6 - Progress on Targets

Material Topic	Targets	FY 2023 Progress	Target Status
Environmental Stewardship	To minimize the power consumption and to reduce the carbon foot prints on environment	Company has shifted its work place from a permanent office to a Co working place (We work) and encouraged the employees to adopt work from home policy.	Achieved
Social Stewardship	To ensure zero harm each year, i.e. zero fatalities resulting from operations, each year, including operation and maintenance of portfolio and development of assets (construction).	Zero harm status maintained in FY 2022-23, i.e. there were no fatalities or lost time injuries resulting from operations, including both operation and maintenance of portfolio and development of assets (construction).	Achieved
Sustainable Business	Ensure compliance with all regulatory requirements.	Compliance with all regulatory requirements maintained in FY 2022-23.	Achieved

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly							
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	N	N	N	N	N	N	N	N	N

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

### Essential Indicators

- Percentage coverage by training and awareness programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics / Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors	7	Regulatory Updates, Risk Management and Business Development	100 %
Key	3	Code of Conduct. Prevention of Sexual Harassment at Workplace. SEBI (Prohibition of Insider Trading) Regulations, 2015	100 %
Managerial Personnel	4	Code of Conduct. Prevention of Sexual Harassment at Workplace SEBI (Prohibition of Insider Trading) Regulations, 2015 Health, Safety, Security and Environment Drill	100 %
Employees other than BoD and KMPs	NA	NA	NA
Workers	NA	NA	NA

- Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	-	-	NA	NA
Settlement	Nil	-	-	NA	NA
Compounding fee	Nil	-	-	NA	NA

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

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

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

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

Yes, Indiabulls Real Estate Limited has an Anti-Corruption and Anti-Bribery Policy as part of its Code of Conduct Policy. The policy is applicable to all employees and Board of Directors of the Company, including its subsidiaries, associates, and Joint Venture partners.

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

Category	FY 2022-23	FY 2021-22
Director's	NIL	NIL
KMP's	NIL	NIL
Employee's	NIL	NIL
Workers	NA	NA

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the KMP's	NIL	-	NIL	-

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

### Leadership Indicators

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

Total number of awareness programs held	Topics/ principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
5	<ul style="list-style-type: none"> <li>Health, Safety, Security and Environment;</li> <li>Awareness on Standard Operating Procedures for safety;</li> <li>Safety Management System Framework;</li> <li>Fire Safety - Mock Drill;</li> <li>Energy Management;</li> </ul>	76 %

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

Yes, Indiabulls Real Estate Limited has put in place stringent procedures to avoid/ manage any conflicts of interest involving members of the Board and other employees. IBREL's Code of Conduct provides guidelines for preventing and addressing any conflicts of interest. As per the guidelines, Directors are required to disclose any potential conflicts of interests to the Board of Directors or any Committee thereof and abstain from participating in the decision-making, voting or in influencing the decision on the areas resulting in potential conflict of interest.

Further, IBREL's Policy on Related Party Transactions lays down the procedures to be followed for identification, approval and disclosure of all transactions between the Company and related parties. The Policy prohibits any Director who may have a potential conflict of interest in any Related Party Transaction, to participate in discussions or vote on such transactions.

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

**Essential Indicators**

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

	Current FY	Previous FY	Details of improvements in environmental and social impacts
R&D	No	No	
Capex	No	No	

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
Yes, IBREL's Code of Conduct and the ESG criteria verified at site ensures that sustainability is integrated into its supply chain.

- If yes, what percentage of inputs were sourced sustainably?  
Presently, IBREL has not carried out any assessment of the percentage of inputs which were sourced sustainably.

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

IBREL is engaged in the business of real estate development. As the lifecycle of such developments is long-term (>50 years), IBREL is not involved in reuse or recycling of the developed products. However, IBREL has processes in place to ensure that waste generated within the projects during operation and maintenance of buildings is recycled, reused or treated as per the applicable regulatory requirements. All non-hazardous solid waste such as paper, plastic and metal scrap are recycled through authorised recyclers. Organic waste generated at sites is recycled to manure through OWC. E-waste and other hazardous waste are safely disposed through authorized vendors.

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

EPR is not applicable to IBREL's activities, as the Company is engaged in the business of real estate development. However, IBREL has processes in place to ensure that waste generated within its projects, during construction and operation and maintenance of buildings, is responsibly recycled, reused, or treated as per regulatory requirements.

**Leadership Indicators**

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NA	NA	NA	NA	NA	NA

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
NA	NA	NA

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

Indicate product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

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

**Essential Indicators**

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

% of employees covered											
Category	Total	Health Insurance		Accident Insurance		Maternity benefit		Paternity Benefit		Day care Facilities	
		No (B)	%(B/A)	No (C)	%(C/A)	No (D)	%(D/A)	No (E)	%(E/A)	No (F)	%(F/A)
<b>Permanent Employee</b>											
Male	458	458	100%	458	100%			0	0 %		
Female	52	52	100%	52	100%	52	100%			52	100%
<b>Total</b>	<b>510</b>	<b>510</b>	<b>100%</b>	<b>510</b>	<b>100%</b>	<b>52</b>	<b>100%</b>	<b>0</b>	<b>0 %</b>	<b>52</b>	<b>100%</b>
<b>Other than Permanent Employee</b>											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

% of employees covered											
Category	Total	Health Insurance		Accident Insurance		Maternity benefit		Paternity Benefit		Day care Facilities	
		No (B)	%(B/A)	No (C)	%(C/A)	No (D)	%(D/A)	No (E)	%(E/A)	No (F)	%(F/A)
<b>Permanent Worker</b>											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>Other than Permanent Worker</b>											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of Employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100 %	-	Y	100 %	-	Y
Gratuity	100 %	-	Y	100 %	-	Y
ESI	0	-	NA	0	-	NA

3. Accessibility of workplaces

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

The premises/ offices of IBREL are accessible to differently abled individuals, as per the requirements of the Rights of Persons with Disabilities Act, 2016. IBREL has thoroughly implemented various measures to ensure accessibility, safety and convenience for persons with disability in all of its offices/ premises. Further, requisite steps are being undertaken in its existing offices/ premises to align with the requirements of the applicable regulatory provisions

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

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes, IBREL has a Whistle Blower Policy, that provides a formal mechanism for all employees to report any concerns or grievances to the Whistle Blower Committee. The policy aims to ensure that employees are able to report instances of unethical/ improper conduct, as well as any grievances for appropriate corrective actions.
Other than Permanent Employees	NA

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

8. Details of training given to employees and workers

Category	FY 2022-23					FY 2021-22				
	Total	On Health and Safety measures		On Skill upgradation		Total	On Health and Safety measures		On Skill upgradation	
Male	458	389	84.93 %	326	71.18 %	521	433	83.10 %	415	79.65 %
Female	52	40	76.92 %	35	67.30 %	44	32	72.72 %	29	65.90 %
Total	510	429	84.11 %	361	70.78 %	565	465	82.30 %	444	78.58 %
Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	FY 2023			FY 2022		
	Total(A)	No (B)	% (B/A)	Total ( C)	No. D	%(D/C)
Male	458	345	75.32	521	425	81.57 %
Female	52	32	61.53	44	36	81.81 %
Total	510	377	73.92	565	461	81.59 %
Workers	NA	NA	NA	NA	NA	NA

\*Trainees and Interns are not included

10. Health and safety management system

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

Yes, IBREL has implemented an occupational health and safety management system, covering entire operations. It covers the entire business and project sites.

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

The risk evaluation phase assesses the likelihood of causes and severity of consequences from the release of identified hazards against the standard HSE and Security risk threshold parameters. As part of this process, a 5x5 Risk Matrix is deployed across IBREL which enables mitigation of risks, including health, safety, environmental and security risks, based on a hierarchy of controls.

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

Yes, IBREL has a well-defined Standard Operating Procedure (SOP) for incident reporting, classification and investigation for any incidents related to health and safety. This process allows employees to report any work-related hazards and outlines the mechanism for recording and investigating an incident, recommending corrective and preventive actions and to communicate the lessons learned to prevent recurrence of similar incidents. For undertaking corrective and preventive actions, standard hierarchy of controls is followed to bring the hazard at 'As Low As Reasonably Practicable' (ALARP) level.

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

Yes, IBREL provides access to non-occupational medical and healthcare services to employees.

11. Details of safety related incidents

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

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

To ensure safety across entire operations, IBREL has defined and implemented critical safety protocols for different operational procedures including:

- Permit to Work Safety Standard;
- Confined Space Entry Safety Standard;
- Lockout & Tagout Safety Standard;
- Electrical Safety Management Standard;



- Management of Change Standard;
- Hot Work Safety Standard;
- Work at Height & Façade Cradle Safety Standard;
- Safety Observations;
- Incident Investigation;
- Scaffolding Safety Standard
- Emergency Response Standard;
- Fitout Standard;
- Personal Protective Equipment Standard;
- Office Safety;
- Barricading Standard;

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

	FY 2023 (Current Financial Year)			FY 2022 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year

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

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

There were no major safety related incidents or concerns arising from health and safety assessments. However, there were a few near miss incidents and first aid cases which were investigated and closed with necessary Corrective and Preventive Actions (CAPA).

**Leadership Indicators**

- Does the entity extend any life insurance or any compensatory package in the event of death of (a) employees and (b) workers
  - Employees (Y/N) - Employees are covered in Group Personal Accidental Death Insurance.
  - Workers (Y/N) - NA
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 

IBREL has appointed an Internal Auditor and this compliance is covered in the purview of internal auditor to ensure deduction and deposition of statutory dues and the same is validated with the challans/ receipts submitted by the contractors.
- Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

	Total No. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023 (Current FY)	FY 2022 (Previous FY)	FY 2023 (Current FY)	FY 2022 (Previous FY)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) - No
5. Details on assessment of value chain partners:

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

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.

IBREL has a robust internal audit process in line with the internal Health and Safety Management System Framework (MSF) and it covers all construction projects, operational buildings and other facilities in the business. All observations and non-conformances are properly recorded and notified for closeout

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

**Essential Indicators**

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

At IBREL, stakeholder engagement is an integral part of its operations. The Company’s objective is to create long-term sustainable value for all the stakeholders associated with its business, including investors, employees, customers, suppliers and business partners, Government and communities. To this end, it is vital for IBREL to develop an understanding of the stakeholders’ needs, concerns and expectations. IBREL strives to achieve this through effective collaboration and regular interaction with all its key stakeholder groups.

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 Newspaper, Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)	Purpose and scope of engagement including key Topics and Concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> <li>• E-mails</li> <li>• Direct customer calls</li> <li>• Advertisements</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>• Product launch awareness;</li> <li>• Customer service delivery;</li> <li>• Seeking customer feedback; and</li> <li>• Customer query and complaint resolution.</li> </ul>
Investors and Shareholders	No	<ul style="list-style-type: none"> <li>• Annual General Meetings</li> <li>• Regular interaction with investors/ shareholders through Conferences and meetings</li> <li>• Periodic disclosures including Quarterly presentations</li> <li>• Press releases and newsletters</li> <li>• Corporate Announcements uploaded on Stock Exchanges Websites and Company’s Website</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>• Economic performance and growth;</li> <li>• Shareholders awareness on business developments;</li> <li>• Key risks related to the Company such as competition and market risk;and</li> <li>• Dividend payments</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Newspaper, Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)	Purpose and scope of engagement including key Topics and Concerns raised during such engagement
Suppliers and Contractors	No	<ul style="list-style-type: none"> <li>E-mails</li> <li>Phone calls</li> <li>Meetings</li> </ul>	Ongoing	Timely delivery of material and work completion; <ul style="list-style-type: none"> <li>Enhancing the deployment of resources and manpower;</li> <li>Timely payment issues(if any);</li> <li>Issuing of contract amendments (if any);</li> <li>EHS Performance of the contractors; and</li> <li>Ensuring regulatory compliance.</li> </ul>
Regulatory Bodies	No	<ul style="list-style-type: none"> <li>Electronic and physical correspondence with regulatory bodies</li> <li>Face to face meetings</li> <li>Through industry chambers</li> <li>Annual Report</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>Regulatory compliance;</li> <li>CSR activities and compliance of spending; and</li> <li>Deliberations and inputs on regulations and policies that have bearing on DLF's operations and businesses.</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>Employee newsletters</li> <li>Intranet portal</li> <li>E-mail and other written communication</li> <li>Performance review meetings</li> <li>Various functional committee meetings</li> <li>Cultural events</li> <li>Offsites</li> <li>Skip Meetings</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>Keep employees updated on organizational goals, vision, mission and objectives and also align with the business plans;</li> <li>Learning and development;</li> <li>Career advancement opportunities;</li> <li>Health and safety;</li> <li>Transparent communication and grievance redressal;</li> <li>Performance evaluation; and</li> <li>Rewards and Recognition.</li> </ul>

#### 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.

IBREL, periodically undertakes consultation with key internal and external stakeholders as part of the materiality assessment exercise. This is aimed at identifying and re-evaluating material economic, environmental, and social topics relevant for its business. The process has been delegated by the Board to the management.

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

Yes, IBREL periodically undertakes consultation with key stakeholder groups as part of the materiality assessment exercise. As part of this exercise, consultation is carried out with key stakeholders to seek their feedback for identifying and prioritizing material ESG issues and incorporate their concerns and expectations in the materiality assessment. Therefore, feedback received through stakeholder consultation is analysed to prioritise the ESG issues significant for business

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

IBREL engages with vulnerable and marginalized communities through its social arm – Indiabulls Foundation. The Indiabulls Foundation periodically undertakes need assessment to identify the needs of communities around its area of operations to design CSR and community development programmes. Further, it regularly engages with marginalised communities as part of its programmes to understand their concerns and assess the impact of its interventions, to further strengthen the programmes, especially in the field of education and medical.

**PRINCIPLE 5 Businesses should respect and promote human rights Essential Indicators**

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

Category	FY 2023 Current Financial Year			FY 2022 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	510	510	100 %	565	565	100 %
Other than permanent	NA	NA	NA	NA	NA	NA
<b>Total Employees</b>	<b>510</b>	<b>510</b>	<b>100 %</b>	<b>565</b>	<b>565</b>	<b>100 %</b>
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
<b>Total Workers</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

Category	FY 2023 Current Financial Year					FY 2022 Previous Financial Year				
	Total (A)	Equal Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (E)	% (E/D)	No. (F)	% (F/D)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Permanent</b>										
Employees	510	0	0	510	100 %	565	0	0	565	100 %
Male	458	0	0	458	100 %	521	0	0	521	100 %
Female	52	0	0	52	100 %	44	0	0	44	100 %
Other Permanent than	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Workers</b>										
Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Permanent than	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- Details of remuneration/salary/wages, in the following format

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs per annum)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs per annum)
Board of Directors (BoD)	7	-	2	-
Key Managerial Personnel	2	7.87	0	-
Employees other than BoD and KMP	3	2.29	1	7.82
Workers	NA	NA	NA	NA

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

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

IBREL has a formal mechanism that allows for reporting and remediation of all human rights related issues through its Whistle Blower Policy.

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

	FY 2023 Current Financial Year			FY 2022 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NIL	NIL	NIL	NIL
Discriminationat workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/ Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human Rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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

IBREL's Whistle Blower Policy allows employees, contractors and vendors to report any human rights related concerns or complaints without fear of retaliation. The identity of the complainant is kept confidential at all times, except during the course of any legal proceedings, where a disclosure/ statement is required complainant to meet the specific requirement of Statutory Bodies The policy provides necessary safeguards to all complainants for making disclosures in good faith, through specific guidelines to ensure the protection of the complainant

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

(Yes/No) Yes

9. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100 %
Forced Labour/Involuntary Labour	100 %
Sexual Harassment	100 %
Discrimination at Workplace	100 %
Wages	100 %

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

No significant risks or concerns were identified from assessments on human rights related issues.

#### Leadership Indicator

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

There have been no significant human rights related concerns or grievances. However, Company has strengthened its procedures to address any potential human rights related risks in owned operations and in the value chain. The Company has a General Conditions of Contract/ Supplier Code of Conduct with human rights related guidelines for all value chain partners, (including suppliers, contractors, vendors, service providers and other business partners). Further, the critical suppliers including contractors engaged in construction of its portfolio, are evaluated on their employment practices, to prevent any potential human rights issues or violations in its supply chain.

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

Company internally monitors compliances to all relevant laws and policies pertaining to human rights issues, across entire operations. Further, annual audits are conducted through external agencies, covering entire operations, including third party review of its employment practices and assessing compliance to all labour law requirements. This helps in identification of any potential human rights related risks or impacts, which are then addressed with suitable corrective actions and progress on the same is closely monitored.

**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?**

The premises/ offices of Company are accessible to differently abled individuals, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Company has thoroughly implemented various measures to ensure accessibility, safety and convenience for persons with disability in all of its new offices/ premises

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/ Involuntary Labour	100%
Wages	100%

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

No significant risks or concerns were identified from assessments of value chain partners on human rights related issue

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

**Essential Indicators**

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

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Total electricity consumption (A)	4725718	12078637
Total fuel consumption (B)	44317	62979.8
Energy consumption through other sources (C)	90358	157938
Total energy consumption (A+B+C)	4860393.18	12299554.8
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	40245673	94890333.38
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

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

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	NA	NA
(ii) Groundwater	32777	37931
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	104371	91444
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	137148	129375
Total volume of water consumption (in kilolitres)	137148	129375
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.  
Yes, IBREL is implementing STP based on Moving Bed Biofilm Reactor (MBBR) and Ultra Filtration (UF) technology in its new development projects, that will make treated wastewater reusable for flushing, top-up of cooling towers and gardening purpose.
5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
NOx	NA	NA	NA
Sox	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please Specify	NA	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Parameter	Unit	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
<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	NA	NA
<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	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	NA	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

IBREL is undertaking various measures to reduce GHG emissions across the operations and real estate portfolio, our buildings are designed to promote energy conservation, use of energy efficient equipment and renewable energy.

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

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	NA	NA
E-waste (B)	NA	NA
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>NA</b>	<b>NA</b>

For each category of waste generated, total waste recovered through recycling, re-using or

other recovery operations (in metric tonnes)

Category of waste		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>

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

Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
<b>Total</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) If yes, name of the external agency. No

9. 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.

IBREL is committed to waste minimization and promoting efficient use of resources throughout the lifecycle of construction and portfolio management. It undertakes several measures to reduce, reuse or recycle waste generated from business activities. The Contractors engaged in construction are encouraged to recover, reuse and recycle building materials, the Company educates its employees.

IBREL has established dedicated waste collection areas and waste separation facilities at its managed sites. Solid waste undergoes segregation in specific assigned areas, where it is directed for reuse, recycling, or energy recovery, depending on the type of waste. Three types of waste are segregated and monitored at the sites.

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

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



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

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

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

Yes, IBREL is compliant with all applicable environmental laws, regulations and guidelines in India.

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

### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	55054	99155
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C)	55054	99155
From non-renewable sources		
Total electricity consumption (D)	1301980	3305441
Total fuel consumption (E)	44217	62979
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non-renewable sources (D+E+F)	1346197	3368420

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. Provide the following details related to water discharged:

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

3. 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
- (ii) Nature of operations
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
<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
Total volume of water withdrawal (in kilolitres)	NA	NA
Total volume of water consumption (in kilolitres)	80285	116647
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Parameter	Unit	FY 2023 (Current FY)	FY 2022 (Previous FY)
Total Scope 3 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)	Metric tonnes of CO <sub>2</sub> equivalent	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. NA
6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	NA	NA	NA
2	NA	NA	NA
3	NA	NA	NA

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

Yes, IBREL has a business continuity plan in place including Emergency Response and Preparedness Plan (ERPP), to address any emergency situations in its operations, including both construction activities as well as operation and maintenance of its portfolio.

Following are important features of the ERPP which help ensure safety and business continuity:

- Periodic emergency preparedness training and awareness generation is carried out for all employees.
  - Robust fire safety management systems in all buildings (including early warning fire detection, automatic sprinkler system, fire suppression systems etc.);
  - At all construction sites, common assembly points and maps at various places have been set up, so that in case of any emergency all the engaged workers can gather immediately at the assembly point; and
  - Safety teams are available at all construction sites for monitoring and assuring that there are no lapses in any of the safety measures.
8. 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.
- During FY 2022-23, there has been no significant adverse impacts to the environment arising from any of the IBREL's projects.
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 100 %

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

**Essential Indicators**

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

IBREL has affiliations with many trade and industry chambers/ associations, including national and state level associations. It constantly engages with these trade bodies to advocate sector specific policy reforms and improved transparency and governance.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	NA	NA
2	NA	NA
3	NA	NA
4	NA	NA

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
NA	NA	NA

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

S. No.	Public advocated	Method resorted for such advocacy	Whether information available in public domain? (Y/ N)	Frequency of review by Board (Annually/ Half yearly/ Quarterly/ Others)	Web Link, if available
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

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

**Essential Indicators**

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

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

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

S. No.	Name of the project for which R &R is ongoing	State	District	No of project Affected Families (PAFs)	% of PAFs covered by R & R	Amount paid to in the FY (INR)
NA	NA	NA	NA	NA	NA	NA

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

IBREL is closely connected with community members through its CSR programs. The respective program team of the implementation agency engages with the community stakeholders through community meetings and feedback sessions to receive and redress the concerns of the communities.

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

	FY - 2023 Current Financial Year	FY - 2022 Previous Financial Year
Directly sourced from MSMEs/ small producers	NA	NA
Sourced directly from within the district and neighbouring districts	NA	NA

### 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
NA	NA

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

S. No.	State	Aspirational District	Amount spent (In INR)
NA	NA	NA	NA

Note: Indiabulls Real Estate Limited was not required to make CSR contribution on SA basis, however the group entities of the company who are required to make the contribution has already done their contribution for the activities through implementing agency.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) - No  
 (b) From which marginalized /vulnerable groups do you procure? NA  
 (c) What percentage of total procurement (by value) does it constitute? NA
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Y/ N)	Benefit Shared (Y/ N)	Basis of calculating benefit share
NA	NA	NA	NA	NA

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

Name of authority	Brief of the Case	Corrective action taken
NA	NA	NA

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
NA	NA	NA	NA

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

#### Essential Indicators

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

Customer feedback, questions and complaints are handled in a transparent and timely manner. A dedicated team of qualified Customer Relationship Management (CRM) personnel have been appointed to address each complaint. This mechanism is communicated via the contact no./ e-mail through the very first letter of correspondence with a newly on-boarded customer. Further, the Company has implemented a robust complaint management system, implemented through a digital application. Every customer issue is recorded in the app for tracking and resolving within a defined resolution timeframe. Customers can also register a complaint through the app and monitor the status of complaint resolution.

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

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

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

	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	18070	222	NA	16164	53	NA
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

4. Details of instances of product recalls on account of safety issues: NA
5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy. Yes  
<https://www.indiabullsrealestate.com/policies/>
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
- IBREL received complaints related to the provision of essential services in IBREL’s properties such as issues related to provision of electricity, housekeeping and parking allotment. These issues were promptly resolved through corrective actions such as service restoration, repair work etc.

### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). <https://www.indiabullsrealestate.com/>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.  
 Consumers are informed about the safe and responsible usage of IBREL’s buildings through various measures undertaken at the time of building handover, as well as during operation and maintenance.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.  
 Any risk of disruption/ discontinuation of essential services is timely communicated to customers occupying the properties by the concerned teams
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. 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)
- Products of IBREL include development of residential homes and development, operation and maintenance of commercial office spaces, retail properties (Malls). Product related information is included in the relevant documents provided to the customers at the time of building handover or while entering into an agreement, which is as per the local legislation
5. Provide the following information relating to data breaches:
- Number of instances of data breaches along-with impact – NIL
  - Percentage of data breaches involving personally identifiable information of customers - NIL