

Rustomjee®

Date: August 30, 2023

The General Manager, Listing Department, Bombay Stock Exchange Limited , Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	The Manager, Listing & Compliance Department, National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400 051
Scrip Code: 543669	Scrip Symbol: RUSTOMJEE

Subject: Submission of Business Responsibility and Sustainability Report for the Financial Year 2022-23 pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendment made thereunder from time to time, please find enclosed a Business Responsibility and Sustainability Report of the Company for the financial year 2022-23 forming a part of the Annual Report.

The said report for is also made available on the website of the Company at <https://www.rustomjee.com/about-us/investor-relations/>

Kindly take the same your records.

Thanking you,

**Yours faithfully,
For Keystone Realtors Limited**

**Bimal K Nanda
Company Secretary & Compliance Officer
Membership No. A11578**

Encl: as above

KEYSTONE REALTORS LIMITED

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I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L45200MH1995PLC094208
2	Name of the Listed Entity	KEYSTONE REALTORS LIMITED (KRL)
3	Year of incorporation	1995
4	Registered office address	702 - Natraj, M. V. Road Junction, Western Express Highway, Andheri East, Mumbai - 69
5	Corporate address	Same as above
6	E-mail	cs@rustomjee.com
7	Telephone	912266766888
8	Website	Rustomjee.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 Ltd.
11	Paid-up Capital	₹ 113.88 Crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Bimal Nanda, +912266766885, bimalnanda@rustomjee.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a consolidated basis and pertain to KRL, its subsidiaries, associates & JVs. It covers all operations for economic, social and environmental performance disclosures.

II. Products/services

14	Details of business activities (accounting for 90% of the turnover):		
	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
a)	Real Estate	Construction	100%
15	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):		
	Product/Service	NIC Code	% of total Turnover contributed
a)	Residential & Commercial Buildings	70	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
a)	National	No manufacturing plants. We have construction sites	2	2
b)	International	NIL	NIL	NIL

Note: The above numbers are of head office and corporate office

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17	Markets served by the entity:	
a)	Number of locations	
	Locations	Number
	National (No. of States & Union Territories)	01, Maharashtra, India
	International (No. of Countries)	India
b)	What is the contribution of exports as a percentage of the total turnover of the entity? NIL	
	Import	Export
c)	A brief on types of customers:	<p>At Rustomjee Group, we take pride in serving customers from various segments, encompassing all price points, who are in search of their dream homes. We understand that each customer has unique preferences and requirements, and we have a range of properties that caters to their diverse needs. Whether our clients are first-time home buyers looking for affordable options, families seeking spacious homes in family-friendly neighborhoods, or individuals interested in luxurious properties with exclusive amenities, we have something for everyone. Our comprehensive portfolio ensures that every customer, regardless of their budget, can find a home that matches their desires.</p> <p>We recognize that different segments of the market have different expectations, and we diligently tailor our offerings to meet those demands. From competitively priced homes that offer excellent value for money to high-end residences that boast exquisite craftsmanship and lavish features, we strive to exceed our customers' expectations and deliver unparalleled satisfaction.</p>

IV. Employees

18	Details as at the end of Financial Year:					
a)	Employees (including differently abled):		Male		Female	
	Particulars	Total (A)	Number (B)	(% of Total) (B/A)	Number (B)	(% of Total) (B/A)
1	Permanent	759	590	77.73%	169	22.27%
2	Other than Permanent	400	330	82.50%	70	17.50%
3	Total employees	1159	920	79.38%	239	20.62%
	Workers (including differently abled):		Male		Female	
	Particulars	Total (A)	Number	(% of Total)	Number	(% of Total)
1	Permanent	NIL	NIL	NIL	NIL	NIL
2	Other than Permanent	NIL	NIL	NIL	NIL	NIL
3	Total employees	NIL	NIL	NIL	NIL	NIL

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V.

21 Holding, Subsidiary and Associate Companies (including joint ventures):

	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				
2	Please refer Annexure 1			

22 CSR Details:

Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
Turnover (₹ in Lakhs)	41,089
Net worth (₹ in Lakhs)	1,51,515

Trust/Foundation	CSR (in ₹ Lakhs)	Sector
Aseema Charitable Trust	29	Education
Bai Jerbai Wadia Hospital for Children	15	Health
Vatsalya Trust	6	Vocational training
Rescue Foundation	5	Human rights
Bal Asha Trust	6	Children education
Reachout Foundation Mumbai	6	Health, environment and education
Rustom Irani Foundation	68	Education
Shree Ramkrishna Shikshan Mandal Trust	48	Education
TOTAL	183	

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 (If Yes, then provide web-link for grievance redress policy)	FY23			FY22		
		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	No	NIL	NIL	NIL	NIL	NIL	NIL
Investors (other than shareholders)	Yes. Company's internal control systems, CFO and Fund raising department looks out this	NIL	NIL	NIL	NIL	NIL	NIL
Shareholders	Yes	NIL	NIL	NIL	NIL	NIL	NIL

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Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If Yes, then provide web-link for grievance redressal policy)	FY23			FY22		
		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
Employees and workers	Yes. Our vigil mechanism process takes care of this requirement. We have documented a grievance redressal policy	NIL	NIL	NIL	NIL	NIL	NIL
Customers	Yes. The concerned SPOCs for sales & marketing; & project execution address the customer grievances.	6	6	NIL	NA	NA	NA
Value Chain Partners	No	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	No	NIL	NA	NA	NA	NA	NA

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	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environmental norms/ legislations	Risk	New laws related to environment (specifically climate related), CSR activities are being created and enforced. Adherence to these new laws poses challenge.	Our EHS team understands the regulatory requirements to be complied with for the different legal requirements. They also seek help from the Compliance team to understand any specific compliance requirements that may be applicable. These areas are covered under the internal audit program from a compliance point of view as well. As part of sustainability reporting, independent assessments conducted (by external consultants/experts) also help in addressing gaps if any in this area.	Negative Implications

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2	Regulatory Compliance	Risk	Failure to comply with regulatory requirements can manifest in financial and reputational consequences for an organisation and erode stakeholder trust.	The Company has a robust set of environmental, social and governance-related policies to foster a culture of compliance within the organisation. Disciplinary measures and reinforcement mechanisms have been defined as well. The ESG organogram further highlights the importance of overall compliance by positioning the CS in a key role, ensuring overall corporate governance in all three verticals (ESG). In addition, Legal and functional teams also monitor the regulatory compliances across businesses at defined frequencies.	Negative Implications
3	Scarcity Of Water	Risk	Water is a shared resource, making it important for businesses to use it responsibly. Ensuring responsible consumption is key to the business' social license to operate and a sustainable planet for all.	<p>Mumbai and its suburban areas/adjoining districts receive good rainfall every year and ground water table is recharged. The turbidity of water and the sulphate and iron content in water used for construction may pose a threat to quality of construction (corrosion etc). The cost of treatment of GW, procuring water and non-supply of municipal water will become a high-risk event in the future. KRL and its subsidiaries continues to adopt water conservation strategies across all of the existing project sites and also supplement internal water generation by procuring water from outside agencies.</p> <p>Water being an important resource in construction industry its scarcity may lead to disruptions in operations and delay timelines of project completion.</p> <p>Rainwater harvesting system has been implemented at few facilities which helps in increasing the ground level water. This results in release of sub soil water from recharge pits, and this reduces the dependency on external agencies.</p> <p>The Company has instituted an EHS Policy that highlights the importance of Resource Conservation, this serves as a guiding principle to reduce consumption of water and other resources. The EHS team runs awareness campaigns to ensure that all personnel are aware of the risk related to water shortage.</p>	Negative Implications
4	Human Rights such as child labor, forced/ compulsory labor, health and safety, discrimination and freedom of association and collective bargaining including anti-harassment	Risk	Upholding human rights is essential to protecting organization's communities, employees and other stakeholders.	The Company has constituted a standing forum, both at the Group Level as well as at individual entity level, that aids and advises the management in its approach towards building sustainable Human Rights. Group HR is responsible to ensure that any issue or impact related to human rights are addressed in the defined manner within the stipulated timeline. The Company has a robust contractor management system which ensures human rights practices are adhered to (as per ILO) by the contractors supplying man-power to the Company. We have very stringent norms for child labor, anti-discrimination, forced labor or bonded labor, anti- harassment, workers health and safety and other human rights issues at all project sites.	Negative Implications
5	Economic Performance	Opportunity	Ensuring business profitability and strong economic performance helps deliver value to investors and reinvest in the growth of the business, employees, communities and other stakeholders.	The Company thrives to deliver strong economic performance through our operational practices and risk mitigation strategies that supports the nation building and create a value for all the stakeholders.	Positive Implications

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MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs?. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
c. Web Link of the Policies, if available	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	WIP
2 Whether the entity has translated the policy into procedures? (Yes/No)	No	No	No	No	No	No	NA	No	No
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	NA	No	No
4 Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	No	No	No	No	No	No	NA	No	No
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	No	No	No	No	No	NA	No	No
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Being our first year for reporting and data collection, performance evaluation will be done next year and will be reported accordingly. (P7 is not applicable)								

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)	Please refer CMD's Letter in the annual report								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Boman Irani CMD								
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.	Yes, CMD is nominated Director for decision making on sustainability related issues.								
10 Details of Review of NGRBCs by the Company:									
Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Being our first year as a listed Company, the performance evaluation will be done in next year and will be reported accordingly. (P7 is not applicable)								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with all relevant statutory requirements								

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Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Being our first year as a listed Company, the performance evaluation will be done in next year and will be reported accordingly. (P7 is not applicable)								
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). If yes, provide name of the agency.	Yes. Through an external independent consultant, except P7 which is not applicable.								
12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions									
a. The entity does not consider the Principles material to its business (Yes/No): NA									
b. 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									
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No): NA									
d. It is planned to be done in the next financial year (Yes/No): NA									
e. Any other reason (please specify): NA									
Policy details and web links									
P1 Ethics & Transparency	Rustomjee Group several policies published externally and internally elucidate ethical behavior, transparency, and accountability. (Some of the policies are available on website and some are part of employee handbook) Whistleblower Policy Nomination & Remuneration Policy Code of conduct – BODs & Senior Management Policy for Determining Material Related Party Transactions Anti-Bribery and Anti-Corruption Policy Insider Trading Policy Internally published in the handbook - Integrity Policy, Code of Conduct for Employees,								
P2 Service Responsibility	KRL believes that sustainable production and consumption are interrelated, contributing to enhanced quality of life, and protecting and preserving the earth's natural resources. Sustainability Policy Environmental Health & Safety Policy Code of conduct – BODs & Senior Management Internally published - Integrity Policy, Code of Conduct for Employees, Supplier Code of Conduct will be available in FY24								
P3 Human Resources	KRL has the following policies to support employee well-being. Diversity and Inclusion Policy Environmental Health & Safety Policy Internally published – Diversity & Inclusion Policy, Prevention of Sexual Harassment Policy, Grievance Redressal Policy, Maternity leave policy, Leave Policy,								

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P4	Responsive to Stakeholders	<p>KRL recognizes that businesses have a responsibility to maximize the positive impacts and minimize and mitigate the adverse impacts of its services, operations, and practices on all their stakeholders.</p> <p>Policy for Determining Material Related Party Transactions</p> <p>CSR Policy</p> <p>Sustainability Policy</p> <p>Supplier Code of Conduct will be available in FY24</p>
P5	Human Rights	<p>The Code of Conduct details the policy with respect to human rights. KRL, through its Policies, upholds human rights as enshrined in the Constitution of India and supports the principles in the United Nations' Universal Declaration of Human Rights.</p> <p>POSH</p> <p>Whistle blower Policy</p> <p>Diversity & Inclusion Policy</p> <p>Grievance Redressal Mechanism</p> <p>Internally published - Code of Conduct, Prevention on Sexual Harassment Policy.</p>
P6	Restore Environment	<p>Environmental responsibility is a prerequisite for sustainable economic growth and for the well-being of society. KRL adopts environmental practices and processes that minimize or eliminate the adverse impacts of its operations. In addition, employees are sensitized against wasteful usage of natural resources and conserve energy.</p> <p>Sustainability Policy</p> <p>Environmental Health & Safety Policy</p>
P7	Public Advocacy	<p>While KRL may share its expertise to help in the formulation of public policy, it does not directly engage in lobbying or advocacy activities and hence, does not have a specific policy for this purpose.</p>
P8	Inclusive Growth	<p>Our Corporate Social Responsibility charter encompasses activities with a focus on the marginalized and vulnerable sections of the society. KRL focuses on providing education to the less privileged member of society, contributing to the overall development with a specific focus on disadvantaged, vulnerable and marginalized communities deprived of education and learning.</p> <p>Corporate Social Responsibility Policy</p> <p>Sustainability Policy</p>
P9	Customer Engagement	<p>Being a customer centric brand believing in bringing people together.</p> <p>Community events & festival celebrations at our residential projects.</p> <p>proactive communication with the customers on new project launches and initiatives, and any other developments in the company.</p> <p>Quality Policy</p>

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Principle Wise Performance Disclosure

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

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

Essential Indicators

1	Percentage coverage by training and awareness programmes on any of the Principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes	
Board of Directors	As part of Board Meeting	Insider Trading, POSH, BOD COC	100%	
Key Managerial Personnel	PPT's on E-mails	Insider Trading, Sustainability, POSH, Info Security	100%	
Employees other than BoD and KMPs	12 Webinars	POSH, Whistle Blower, EHS and sustainability policy, Information Security	% cover, POSH - 51%, EHS & Sustainability - 35%	
Workers	516	Health and Safety - awareness and skills trainings for contract labour at sites	100%	

2	Details of fines/penalties /punishment/award/ compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):				
Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL

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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.																			
	<table border="1"> <thead> <tr> <th>Case Details</th> <th>Name of the regulatory/enforcement agencies/judicial institutions</th> </tr> </thead> <tbody> <tr> <td>NA</td> <td>NA</td> </tr> </tbody> </table>	Case Details	Name of the regulatory/enforcement agencies/judicial institutions	NA	NA															
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, https://www.rustomjee.com/about-us/investor-relations/ It is also a part of our employee hand-book																			
5	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption																			
	<table border="1"> <thead> <tr> <th></th> <th>FY23</th> <th>FY22</th> </tr> </thead> <tbody> <tr> <td>Directors</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>KMPs</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Employees</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Workers</td> <td>NIL</td> <td>NIL</td> </tr> </tbody> </table>		FY23	FY22	Directors	NIL	NIL	KMPs	NIL	NIL	Employees	NIL	NIL	Workers	NIL	NIL				
	FY23	FY22																		
Directors	NIL	NIL																		
KMPs	NIL	NIL																		
Employees	NIL	NIL																		
Workers	NIL	NIL																		
6	Details of complaints with regard to conflict of interest:																			
	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">FY23</th> <th colspan="2">FY22</th> </tr> <tr> <th>Number</th> <th>Remarks</th> <th>Number</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Number of complaints received in relation to issues of Conflict of Interest of the Directors</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Number of complaints received in relation to issues of Conflict of Interest of the KMPs</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> </tbody> </table>		FY23		FY22		Number	Remarks	Number	Remarks	Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL
	FY23		FY22																	
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Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL																
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	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.																			
	NIL																			

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

Essential Indicators

1	Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.												
	<table border="1"> <thead> <tr> <th></th> <th>FY23</th> <th>FY22</th> <th>Details of improvements in environmental and social impacts</th> </tr> </thead> <tbody> <tr> <td>R&D</td> <td>NA</td> <td>NA</td> <td>NA</td> </tr> <tr> <td>Capex</td> <td>NA</td> <td>NA</td> <td>NA</td> </tr> </tbody> </table>		FY23	FY22	Details of improvements in environmental and social impacts	R&D	NA	NA	NA	Capex	NA	NA	NA
	FY23	FY22	Details of improvements in environmental and social impacts										
R&D	NA	NA	NA										
Capex	NA	NA	NA										

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2	<p>a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)</p>	<p>No</p> <p>We are in the process of aligning our procurement practices with the organization's sustainability focus, the green infrastructure imperatives, and the organization-wide application of sustainability. This implies green procurement, with its screeners based not only on quality and cost but also on the environmental impacts of purchase and usage over long term horizons.</p> <p>Some of KRL's completed and existing projects are certified under CII's Green building IGBC certification scheme and achieved silver rating. KRL aims to achieve IGBC certification for all its upcoming projects and aims for gold rating as and where possible, which will propel us further to apply green procurement objectives to our overall procurement strategy. KRL's procurement team is involved actively in identifying and generating green alternatives to traditional purchasing. We plan to actively engage with and influence our supplier ecosystem towards better sustainability in the years to come. We believe in helping our supply chain partners to inculcate sustainable practices and processes in their operations too. Going forward, we are stepping up our efforts in influencing this task in a more tangible way.</p> <p>KRL plans to create a supplier code of conduct in the future. We are in the process of modifying our PO to include the normative clauses on EES parameters such as labor (child labor, forced or compulsory labor), working conditions at supplier sites, health and safety and protection of the environment. This outlines our commitment to make our supply chain more responsible and sustainable. For all purchases, we plan to specifically incorporate sustainable guidelines as part of Purchase Order terms.</p>
	<p>b. If yes, what percentage of inputs were sourced sustainably?</p>	<p>NIL. Refer point 2(a)</p>
3	<p>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.</p>	<p>As an environmentally responsible organization, we aim to approach waste management not only through systems and technology routes but also through advocacy and sensitization—thereby influencing behavioral change. Reduce-Reuse- Recycle will be our mantra for waste management.</p> <p>Steel: Unused steel is being sent for recycling through identified and internally approved vendors by Procurement in Head Office</p> <p>Plastic waste: Non-biodegradable plastic waste generated within our establishments is sorted out safely and discarded to designated vendors for recycling/reuse.</p> <p>E-waste: All electronic waste generated within Company premises is discarded within 180 days in accordance with e-waste management rules and is handed over to vendors approved by State Pollution Control Board for recycling.</p> <p>Hazardous waste: All hazardous waste is disposed through the SPCB-authorized vendor as per the regulatory requirements.</p> <p>Other waste: Biodegradable food waste and dry waste from labor camps is being disposed by BMC. Construction debris is sent for landfill through BMC.</p>
4	<p>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.</p>	<p>Not Applicable</p>

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)
Permanent employees											
Male	590	590	100%	590	100%	NA	NA	NIL	NIL	NA	NA
Female	169	169	100%	169	100%	169	100%	NA	NA	NA	NA
Total	759	759	100%	759	100%	169	100%	NIL	NIL	NA	NA
Other than Permanent employees											
Male	330	330	100%	74	22%	NA	NA	NIL	NIL	NA	NA
Female	70	70	100%	25	36%	70	100%	NA	NA	NA	NA
Total	400	400	100%	99	25%	70	100%	NIL	NIL	NA	NA

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)	Number (B)	% (B/A)
Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total											
Other than Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total											

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

Benefits	FY23			FY22		
	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%	NA	Yes	100%	NA	Yes
Gratuity**	100%	NA	Yes	100%	NA	Yes
ESI	100%	NA	Yes	100%	NA	Yes
NPS	8%	NA	Yes	8%	NA	Yes
Superannuation	0	NA	NA	0	NA	NA

Note:

**Gratuity - Covers full time employees.

BRSR

- 3 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.

Our offices have been designed with a strong emphasis on inclusivity and accessibility. The office spaces are located in buildings provided with Lifts and the floor space is flat wherein any special arrangement is not necessary. We have also provided height-adjustable workstations for better ergonomics and comfort of personnel. Our projects are designed to accommodate the needs of specially-abled persons/customers such as provision of ramps for access, parking spaces for wheel chairs, washroom facilities in common areas.

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

Yes, our diversity and inclusion policy has these provisions. Yes, KRL has a diversity and inclusion policy that meets the Rights of Persons with Disabilities Act, 2016. As an inclusive employer, KRL actively encourages the recruitment, development, and retention of people with disabilities, provides equal opportunity in the workplace, and is committed to providing a safe, accessible, and healthy work environment. Recruitment of people with disabilities, in addition to providing necessary and customized support to help them realize their potential, is encouraged at KRL. We also support employees who have acquired disabilities during their employment. This policy is posted on the website.

- 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	0	0	NA	NA
Female	2	100%	NA	NA
Total	2	100%	NA	NA

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

	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	NA	NA
Other than Permanent Workers	NA	NA
Permanent Employees	Yes	We have a documented grievance redressal policy that is a part of our employee handbook that covers all employees and OTE's
Other than Permanent Employees	Yes	

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

Category	FY23			FY22		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	NA as the company does not have any employee union and does not have any workers					
Male						

BRSR

Female

Total Permanent
Workers

NA as the company does not have any employee union and does not have any workers

Male

Female

8 Details of training given to employees and workers: HRC

Category	FY23				FY22					
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (B)	% (B/A)		No. (B)	% (B/A)	No. (B)	% (B/A)
Employees										
Male	590	150	25%	170	29%					
Female	169	25	15%	40	24%				NA	
Total	759	175	23%	210	28%					
Workers										
Male	NA	NA	NA	NA	NA					
Female	NA	NA	NA	NA	NA				NA	
Total	NA	NA	NA	NA	NA					

Note: We do not have permanent workers on our pay roll. Labour hired on contract at project sites are first inducted for Health and Safety and regular awareness and tool box sessions are conducted on Health and Safety at all sites

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

Category	FY23			FY22		
	Total (A)	No. (B)	% (B/A)	Total (A)	No. (B)	% (B/A)
Employees						
Male	920	920	100%	453	453	100%
Female	239	239	100%	112	112	100%
Total	1159	1159	100%	565	565	100%
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total						

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, KRL has implemented Occupational health and safety requirements in letter and spirit. An EHS policy has been established, and it covers our HO and all project sites. It describes our philosophy and commitment towards managing key aspects of HSE. Regular inspections of critical and hazardous processes are being done at pre-defined intervals by site safety team. Internal audits are conducted six monthly by an external consultant. Detailed risk assessment has been done for all the operations within the project sites, and appropriate control measures are implemented to mitigate the identified risks/hazards. All our project sites and offices including HO are equipped with firefighting and emergency response equipment and systems. Employees and contractual staff including workers are inducted on Health and Safety and receive regular training through various measures such as Tool Box Talk's, classroom trainings and online sessions to raise their safety awareness. Safety posters are displayed across the premises to create awareness. We understand that employee and worker well-being is essential to maintaining our leading business performance. We constantly update and improve the range of physical support we provide to our employees and contractual staff including workers at project sites.

BRSR

b.	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	A process has been established for Hazard Identification & Risk Assessment. All the hazards/risks arising out of the operations of a facility are identified and scored based on two parameters (Frequency & duration and severity & likelihood). Detailed risk assessment has been done for all the operations within the project sites, and appropriate control measures are implemented to mitigate the identified risks/hazards. Detailed process/procedure for Hazard identification and risk assessment is documented in our safety manual and available at all sites
c.	Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes. As described in safety manual
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	FY23	FY22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	NA
	Workers	0.009	NA
Total recordable work-related injuries (TRIFR)	Employees	0	NA
	Workers	1.74	NA
No. of fatalities	Employees	0	NA
	Workers	1	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	NA
	Workers	0	NA

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

At KRL, our top priority has always been to ensure the safety and health of our team while safeguarding the interests of the communities in which we operate and the clients we serve. We follow the OHS Framework principles in letter and spirit at all our project sites. Our EHS Policy covers all our locations and people - permanent employees, contractual employees, and vendors. We comply with all applicable health and safety regulations as per the BOCWA requirements. KRL has occupational health and safety key matrix with regular monitoring of OHS compliance, near-miss recordings, incident recordings, lost time injury recordings, emergency preparedness, operational controls monitoring and measurement, and training & awareness.

This year, our projects sites independently conducted various programs covering various topics on construction safety, training our people in comprehensive wellbeing, promoting healthy behaviors and safety, preventing, and mitigating several health and safety risk impacts. Total number of 516 Health and Safety awareness trainings and 4247 numbers of toll box talks and safety briefings were conducted across all project sites. 13000 workers were inducted on Health and safety and 170066 number of workers were covered in the safety briefings conducted at project sites. Regular health and safety inspections are conducted at all project sites by our safety team. Last year a total of 115 inspections were conducted.

BRSR

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

	FY23			FY22		
	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. **The corrective actions are taken on all the observations/findings noted during the assessment process. This is an ongoing practice at sites.**

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.

Employees, Customers, Investors, Suppliers, Contractors, Government Agencies.

We are an organization born inclusive in nature and purpose. Since our inception, we have included diverse segments of people in our talent pool, contributed to social causes even in tough business climates, treated suppliers like our partners and our customers with dedicated commitment, all along driven by our inclusive values and principles. They indicate how KRL extended its inclusivity to larger stakeholders from the beginning with its insistence on stakeholder identification and engagement.

KRL has identified and prioritized its key stakeholder segments based on their impact on the organization and the organization's impact on them.

Sustainability framework is bringing a formal process to the philosophy already being practiced at KRL. Stakeholder consultation on sustainability aspects although has not been an integral part this year, we intend to make it a key part of the materiality exercise in the next couple of years. We will then also be in a position to determine methods for engaging with our key stakeholders. The wide range of engagement platforms designed will help us in staying connected to stakeholder concerns and expectations from KRL.

These platforms will also work as a source of critical stakeholder feedback for us.

BRSR

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee	No	Meetings (including Town hall meetings) and E-mails	Annually, Quarterly	Health & Safety at workplace, HR policies, Compliance to ESG by different departments, Reward & Recognition.
Customers	No	Meetings and E-mails	Daily/Weekly/ Quarterly/Event based	Business related and other allied matters.
Investors	No	Meetings and E-mails	Quarterly & Event Based	Business performance review.
Suppliers	No	Meetings and E-mails	Daily/Weekly/ Quarterly/Event based	Negotiations, New contracts, Payments, Updates on new products which are sustainable, Quality of products.
Contractors	No	Meetings and E-mails	Daily/Weekly/ Quarterly/Event based	Issues related to labour compliances including welfare, health & safety of contract labour at sites & labour camps.
Government agencies	No	Meetings and E-mails	As and when required/needed	Discussion on compliances with legal authorities on existing & upcoming regulations.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY23			FY22		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	759	387	51%	NA	NA	NA
Other than permanent	400	NIL	0	NA	NA	NA
Total Employees	1159	387	33%	NA	NA	NA
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

BRSR

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

Category	FY23					FY22						
	Total (A)		Equal to Minimum Wage		More than Minimum Wage		Total (D)		Equal to Minimum Wage		More than Minimum Wage	
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (E)	% (E/D)	No. (F)	% (F/D)				
Employees												
Permanent												
Male	590	8	1%	582	99%	453	3	1%	450	99%		
Female	169	0	0%	169	100%	112	1	1%	111	99%		
Other than Permanent												
Male	330	271	82%	59	18%	259	165	64%	94	36%		
Female	70	65	93%	5	7%	50	39	78%	11	22%		
Workers												
Permanent												
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Other than Permanent												
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

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

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)				
Promoter Directors	3	₹ 414.00 Lakhs		
Independent Directors	2		1	0
Key Managerial Personnel	5	₹ 207.00 Lakhs	0	0
Workers	0		0	

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 GRC, POSH Committee, Whistle Blower Committee**

5 Describe the internal mechanisms in place to redress grievances related to human rights issues. **GRC, POSH and through Whistle Blower. Policies have been defined for Grievance redressal of employees. We have defined The Grievance Redressal policy for employees in FY22_23 that is a part of the employee handbook and therefore accessible to all employees. The policy provides the mechanism for reporting and recording grievances and the escalation matrix to resolve the same. POSH Policy is also part of the employee handbook and has been cascaded to all employees throughout KRL and its subsidiaries through a webinar. A well-defined Whistle blower policy enumerates actions to be taken by the employees in case of untoward incidents that demand attention of Top Management. The policy is part of employee handbook and has been cascaded to all employees through a webinar like the other policies for Human Rights to ensure ease of deployment and understanding.**

BRSR

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

	FY23			FY22		
	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	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

7 Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. **All our above-mentioned policies clearly define the action taken to protect the complainant from adverse consequences.**

8 Do human rights requirements form part of your business agreements and contracts? (Yes/No) **Yes - for Labour contracts**

9 Assessments for the year:

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

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

We at KRL are very proactive and vigilant about the workforce deployed at all our sites and have mechanisms in place to ensure there is no child labor or forced labor. Although, the POSH policy has not been cascaded in a formal manner to the workers, we have explicitly communicated the need to raise their voice in-case they have any threat from a person or situation. We follow the diversity and inclusion policy at all our sites in letter and spirit ensuring there is no discrimination. Our contract agreement with labor agencies ensures minimum wages and other benefits (PF/ESIC) are being paid to the workers deployed at our construction sites besides ensuring that all human rights principles as per the ILO and Universal declaration for Human Rights are followed to the utmost extent by our contractor providing man-power at our sites, we have very stringent norms for child labour, forced labour and harassment at workplace and ensure these are complied to without any exception. .

BRSR

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	FY23	FY22
Total electricity consumption (A)	4278622 - KWH 15403 GJ	NA
Total fuel consumption (B)	31186.09 Lts 1138.51 GJ	NA
Energy consumption through other sources (C)	6726 kgs 318.14 GJ	NA
Total energy consumption (A+B+C)	16859.65 GJ	NA
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.410GJ/Lakhs	NA
Energy intensity (optional) – the relevant metric may be selected by the entity		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
2		
Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.		NA
3		
Provide details of the following disclosures related to water, in the following format:		
Parameter	FY23	FY22
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water (KL) A: BMC/TMC B: Private Tankers C: Drinking water tankers D: Packaged drinking water	A. 10271.2 B. 182848.0 C. 14.2195 D. 198.332	NA
(iv) Seawater/desalinated water	NIL	NA
(v) Others	NIL	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	193331.55	NA
Total volume of water consumption (in kilolitres)	193331.55	NA
Water intensity per rupee of turnover (Water consumed/turnover)	4.70KL/Lakh	NA
Water intensity (optional) – the relevant metric may be selected by the entity		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

BRSR

4 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. **No**

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

Parameter	Please specify unit	FY23	FY22
Nox	mg/Nm ³	46.1	NA
SOx	mg/Nm ³	117.5	NA
Particulate matter (PM)	mg/Nm ³	41.5	NA
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		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	FY23	FY22
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (Metric tonnes of CO ₂ equivalent)	Metric tons of CO ₂ equivalent	104.74	NA
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (Metric tonnes of CO ₂ equivalent)	Metric tons of CO ₂ equivalent	3485.28	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	Total scope 1 and 2 emissions MTCO ₂ equivalent	3590 0.087 MTCO ₂ Eq/Lakh	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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

BRSR

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

The key initiatives contributing to the reduction in Green House Gas emission as part of our IGBSC certification for Green Buildings are:

We are making sustained efforts to Enhance Energy Performance by increasing the percentage of energy efficiency in all our projects by utilizing a combination of different building products, retrofits and designing our homes to ensure maximum day light savings, increased fresh air ventilation, reduced solar heat gain coefficient and optimizing the "u" value.

Some of the building materials being used and promoted at our sites include: Solid Cement blocks, SGU glass, VRF and Roof with 75 mm insulation. We also have Integrated Energy Monitoring System.

In the from of Energy Metering for end uses like common area, exterior area, treated waste water pumping and BMS for HVAC, lighting, elevator, renewable energy.

Further,

1. We encourage green commuters by providing cycle stands and EV charging points at some our residential projects.
2. We continue to encourage the use of clean energy to reduce our dependence on non-renewable energy sources. To achieve our objective, we are exploring various options and alternatives to non- renewable energy sources such as Power Purchase Agreements (PPA) with our service providers, green tariff and solar plants. This shall be institutionalized in the coming FY23-24.
3. We are also focusing on higher ratings for our upcoming residential buildings. All old and new projects owned by KRL are designed according to green building standards for energy and resource efficiency. They have roof top solar photovoltaic installations to reduce the carbon footprint.
4. In FY 2022-23, projects were taken up to improve the energy efficiency in existing buildings as well through retrofits, use of sustainable building materials and other initiatives proposed as part of our green building partners. Our forward-looking goals propel us to not only achieve higher standards of ratings but to also deliver our commitment to sustainable living to all our customers in the coming years.

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

Parameter	FY23	FY22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	569.32 MT	Data not available
E-waste (B)	NIL	NA
Bio-medical waste (C)	NIL	NA
Construction and demolition waste (D)	8993 MT	NA
Battery waste (E)	NIL	NA
Radioactive waste (F)	NIL	NA
Other Hazardous waste. Please specify, if any. (G)	NIL	NA
Other Non-hazardous waste generated (H). Please specify, if any.	176.43 MT 156.51 MT	NA
(Break-up by composition i.e. by materials relevant to the sector)		NA
Total (A + B + C + D + E + F + G + H)	9896.00 MT	NA

BRSR

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

Parameter	FY23	FY22
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	NIL	NA
(i) Recycled	NIL	NA
(ii) Re-used	NIL	NA
(iii) Other recovery operations	NIL	NA
Total	NIL	NA

Note: Our waste material such as steel, wood, concrete, wires & cables are sent out for recycling however at this point in time, the exact quantities are not available for financial year 2023 and hence the data is not being reported.

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NIL	NA
(ii) Landfilling	8993 MT	NA
(iii) Other disposal operations	903 MT	NA
Total	9896 MT	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**

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.

KRL We are committed to continually improving our Waste management practices at all our upcoming project sites. Our waste management philosophy is based on three principles – Reduce, Reuse, and Recycle. Although we seek to uphold our ambition of zero waste to landfills through active minimization combined with technology investment in recycling and streamlining systems and processes, being in the construction industry the construction debris generated is in large quantities and therefore one of the options for disposal is largely landfill. With our efforts, we plan to contribute to a circular economy and convert waste to resources.

KRL, being an Construction Company, does not manufacture physical products and therefore does not use any hazardous or toxic chemicals in any of its processes. The Company has offices and facility operations, and the waste is generated from the auxiliary processes used to run these facilities.

Based on the nature of services, KRL's facilities mostly generate construction debris, inorganic, organic waste, and building materials (such as steel, MS scrap, wires, wooden scrap, tiles, cables, etc) and generate very less hazardous waste and do not use toxic chemicals. Potentially hazardous and regulated wastes such as paint cans are generated by our contractors that are engaged for painting activities, these cans are disposed through SPCB approved recyclers as per regulations by the contractors as per our contractual requirements.

The organic waste generated within our sites/labour camps are treated in an in-house organic waste composter and converted into manure. Sludge generated from STP is dried and blended with this compost. The manure is being used as fertilizer for landscaping.

The inorganic waste is segregated at source and is disposed of through authorized recyclers. Generated construction waste is disposed to landfill through BMC.

In line with the Central & State Govt. (India) Directives, KRL plans to make all its sites free from 'Single use plastics' through alternative arrangements in FY23_24. We are currently in the process of avoiding single-use food and drink containers and utensils in the cafeteria, meeting rooms, and utmost monitoring is done to minimize the generation of waste.

BRSR

KRL is committed to work on the principle of 3R's – Reduce, Reuse and Recycle in the coming financial year and maximize sustainable usage of raw materials and products to reduce generation of waste. We are also committed to ensure that the hazardous waste generated by our contractors at our sites is disposed as per the HW (management and Handling) Rules.

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: NA					
	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		
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
	Rustomjee Urbania	EAEPL/ EIA/8b/01-2022/02		YES	NO	
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:					
	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	
	1	NIL	NIL	NIL	NIL	

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

Essential Indicators		
1	a. Number of affiliations with trade and industry chambers/ associations.	
	b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.	
	S. No.	Name of the trade and industry chambers/ associations
		Reach of trade and industry chambers/ associations (State/National)
	1	CREDAI
	2	CREDAI-MCHI
	3	IMC
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
	NIL	NIL
	NIL	NIL

BRSR

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant Web link
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Company has not undertaken SIA. It is planned for the future

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
	Project 1	Maharashtra	Mumbai	521	100%	NIL
	Project 2	Maharashtra	Mumbai	190	100%	109 lakhs
	Project 3	Maharashtra	Mumbai	399	100%	9.87 lakhs

- 3 Describe the mechanisms to receive and redress grievances of the community.
Company receives the community complaints in various modes and based on the nature of the complaints, the respective SPOC of the concerned department acts on the same on priority to take it to a logical solution.

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

	FY23	FY22
Directly sourced from MSMEs/ small producers	The company has 274 MSME / small producers from whom company procures the material	NA
Sourced directly from within the district and neighbouring districts	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.
Company receives the complaints through various modes and based on the nature of the complaint, the respective SPOC of the sales department or other concerned department act on the complaint on priority to take it to a logical solution

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

Products/Services	As a percentage to total turnover
	NA as Company is not into manufacturing of products

BRSR

3 Number of consumer complaints in respect of the following:

	FY23		Remarks	FY22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NIL	NA	NA	NA
Advertising	NIL	NIL	NIL	NA	NA	NA
Cyber-security	NIL	NIL	NIL	NA	NA	NA
Delivery of essential services	NIL	NIL	NIL	NA	NA	NA
Restrictive Trade Practices	NIL	NIL	NIL	NA	NA	NA
Unfair Trade Practices	NIL	NIL	NIL	NA	NA	NA
Other	6	6	NIL	NA	NA	NA

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	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, Information Security and Incidence Management 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.

Nil

Sec 3 P11

Leadership Indicators

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

NIL

NIL

Total No of awareness held

Topics/ Principles covered under the training

%age of value chain programmes partners covered (by value of business done with such partners) under the awareness programmes

NIL

NIL

NIL

We look at all our value chain partners as being critical to our growth and success and believe that their sustainable development will be largely instrumental in our efforts towards sustainable growth. Keeping this in mind we plan to conduct awareness sessions in the coming financial year for some of our most critical vendors and align them to our goals and aspirations for Sustainable growth.

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

We have a Code of Conduct and Related Party Transactions that cover conflict of interest policy

BRSR

Sec 3 - P2

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? No

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

- 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	Description of the risk	Action Taken Service concern
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).

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

We have initiated the process of monitoring and collecting data for various types of waste generated and disposed during construction activities at project sites that were under construction in FY2022_23. This is our first year of data collection and reporting and therefore not much was done in terms of reuse and recycling of waste. However, we plan to streamline and organize this activity in the coming years. We also plan to sensitize employees and workers for a collaborated effort to achieve success.

	Current Financial Year			Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NIL	NIL		NIL	NIL	
E-waste	NIL	Please refer Essential Indicator under P6 for Waste		NIL	NIL	
Hazardous waste	NIL	NIL	Please refer Essential Indicator under P6 for Waste	NIL	NIL	
Other waste	NA	NA		NA	NA	

BRSR

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
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NIL

S3 - P3

Leadership Indicators

- | | |
|--|---|
| 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). A: | Yes for Employees |
| 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. | Contract Agreement and regular interactions with labor agencies |
| 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. | NIL |

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 (Current Financial Year)

Employees	NIL
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Workers	NIL
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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?

5. Details on assessment of value chain partners:

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

<p>"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. At KRL, we have established</p>	<p>At KRL, we have established Environmental Health and Safety policy and emphasize on the importance of maintaining a safe and healthy workplace for all employees & partners who work on our premises. Inhouse EHS team monitors all the health & safety measures implemented on ground to ensure there is no deviations from the set process. To Identify hazards/risks within the premises, Hazard identification and risk assessment is done prior to each activity, and it is reviewed periodically. To mitigate the identified hazards/risks appropriate control measures are implemented. In addition to the risk assessment, we have established incident reporting process at our facilities. The incidents are tracked, and correction & corrective actions are taken to ensure safe working place. Awareness on health and safety at work, safety during construction and emergency preparedness is given to employees periodically and trainings are conducted to partners as per the schedule to create awareness on health & safety. New work force entering the site is first inducted through class room training on health and safety at site and only then permitted to start work.</p> <p>Our Safety Manual provides details on all activities from start of the project till completion and safety measure and operational controls for each activity to avoid any untoward incident or accident. As part of our commitment to our value chain partners and in line with the IGBC requirements for Green Buildings we have ensure the Basic Facilities for Construction Workforce at all our project sites with labour camps as below:</p> <ol style="list-style-type: none"> 1. Adequate housing to meet or exceed local/labour bye-law requirement. 2. provide atleast one toilet seat/urinal for every 50 workers in any shift. 3. First-aid and emergency facilities. 4. Adequate drinking water facilities. 5. Dust suppression. 6. Personal protective equipment (by developer/contractor). 7. Adequate illumination levels in construction work areas, etc.
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Sec 3 - P4

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

BRSR

Sec 3 - P5

Leadership Indicators

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints: NIL
2. Details of the scope and coverage of any Human rights due-diligence conducted: NIL
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
4. Details on assessment of value chain partners: All our contractors providing labour have been assessed for all the below mentioned parameters, as it is also a part of their work order issued to them.

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

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

Sec 3 - P6

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	
	(Current Financial Year)	(Previous Financial Year)
From renewable sources	NIL	
Total electricity consumption (A)	NIL	
Total fuel consumption (B)	NIL	
Energy consumption through other sources (C)	NIL	
Total energy consumed from renewable sources (A+B+C)	Please refer Essential Indicator under P6 for Energy	
From non-renewable sources		
Total electricity consumption (D)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)		

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.

BRSR

2. Provide the following details related to water discharged:

Parameter	FY (Current Financial Year)	FY (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	Not quantified	NA
- With treatment – please specify level of treatment	NIL	
(ii) To Groundwater		
- No treatment	Not quantified	NA
- With treatment – please specify level of treatment	NIL	
(iii) To Seawater	NA	
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	
(iv) Sent to third-parties		
- No treatment	NIL	
- With treatment – please specify level of treatment	NIL	
(v) Others	NA	
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilo litres)	Not quantified	

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. Water withdrawal, consumption and discharge in areas of water stress (in kilo litres):

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:

BRSR

Parameter	Unit	FY (Current Financial Year)	FY (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emissions per rupee of turnover	NIL	NIL	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL	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.

- 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
- 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
7.	Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link:		NO
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:		NO
9.	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts:		NIL

Sec 3 - P7

Leadership Indicators

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of reviewed by Board (Annually/ Half Yearly/ Quarterly Others) - Please specify	Web Link if available
	NO	NA	NA	NA	NA

BRSR

Sec 3 - P8

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
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2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

All CSR initiatives taken by the Company are in three main verticals that is Education, Health care and Community development and in and around Mumbai

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

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: **NA**

S. No.	Intellectual Property based on Owned	Benefit Basis of traditional knowledge Acquired shared calculating (Yes/No)	benefit share (Yes/No)
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5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.: **NA**

Name of authority Brief of the Case Corrective action taken

6. Details of beneficiaries of CSR Projects: **Please refer CSR report section in the Directors report**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
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Sec 3 - P9

Leadership Indicators

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

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

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. **As per RERA Requirement**

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) **YES.**

5. Provide the following information relating to data breaches: **NIL**

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

b. Percentage of data breaches involving personally identifiable information of customers

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Annexure 1

Sr. No.	Name of the Holding/Subsidiary/Associate Companies/Joint Ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by the Listed Entity	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? Yes/No
1.	Amaze Builders Private Limited	Subsidiary	100	NA
2.	Credence Property Developers Private Limited	Subsidiary	100	NA
3.	Crest Property Solutions Private Limited	Subsidiary	51	NA
4.	Dynasty Infrabuilders Private Limited	Subsidiary	100	Yes
5.	Enticier Realtors Private Limited	Subsidiary	100	NA
6.	Ferrum Realtors Private Limited	Subsidiary	100	NA
7.	Firestone Developers Private Limited	Subsidiary	73	NA
8.	Flagranti Realtors Private Limited	Subsidiary	100	NA
9.	Imperial Infradevelopers Private Limited	Subsidiary	100	NA
10.	Intact Builders Private Limited	Subsidiary	100	NA
11.	Key Galaxy Realtors Private Limited	Subsidiary	100	NA
12.	Key Interiors Realtors Private Limited	Subsidiary	100	NA
13.	Keybloom Realty Private Limited	Subsidiary	100	NA
14.	Keyblue Realtors Private Limited	Subsidiary	100	NA
15.	Keyheights Realtors Private Limited	Subsidiary	100	NA
16.	Keysky Realtors Private Limited	Subsidiary	100	NA
17.	Keyspace Realtors Private Limited	Subsidiary	100	NA
18.	Keyorbit Realtors Private Limited	Subsidiary	100	NA
19.	Keyvihar Realtors Private Limited	Subsidiary	100	NA
20.	Keysteps Realtors Private Limited	Subsidiary	100	NA
21.	Key Green Realtors Private Limited	Subsidiary	100	NA
22.	Keystone Infrastructure Private Limited	Subsidiary	100	Yes
23.	Kingmaker Developers Private Limited	Subsidiary	100	Yes
24.	Luceat Realtors Private Limited	Subsidiary	58	NA
25.	Mirabile Realtors Private Limited	Subsidiary	100	NA
26.	Mt. K Kapital Private Limited	Subsidiary	84	NA
27.	Navabhyudaya Nagar Development Private Limited	Subsidiary	100	NA
28.	Nouveau Developers Private Limited	Subsidiary	73	NA
29.	Riverstone Educational Academy Private Limited	Subsidiary	84	NA
30.	Rustomjee Realty Private Limited	Subsidiary	90	NA
31.	Xcellent Realty Private Limited	Subsidiary	100	NA
32.	Kapstone Constructions Private Limited	Joint Venture	51	Yes
33.	Toccatà Realtors Private Limited	Joint Venture	NA	NA
34.	Jyotirling Constructions Private Limited	Joint Venture	50	NA
35.	Krishika Developers Private Limited	Associate	36.50	NA
36.	Rebus Realtors LLP	Associate	100	NA
37.	Premium Build Tech LLP	Associate	75	NA
38.	Megacorp Constructions LLP	Associate	50	NA
39.	Kapstar Realty LLP	Associate	99	NA