

NEOLIV

ESG REPORT FY 2024-25

NEOLIV



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ABOUT THIS REPORT



This document presents NeoLiv's inaugural Environmental, Social, and Governance (ESG) Report for the financial year 2024-25 (i.e., 1st April 2024 to 31st March 2025). The report has been developed to provide our stakeholders—including investors, partners, regulators, communities, and employees—with a transparent and comprehensive view of our ESG performance, strategy, governance, and initiatives.

We have structured the report based on internationally recognized ESG disclosure standards, including:

The Global Reporting Initiative (GRI) Standards (2021 update)

The Sustainable Development Goals (SDGs)

Scope and Boundaries:

This report covers NeoLiv's organizational operations and activities across its residential real estate development projects in National Capital Region (NCR), Mumbai Metropolitan Region (MMR) and various geographies across India. It includes both corporate office functions and on-ground project implementation, with attention to material ESG aspects relevant to our business model.

Forward-looking Statements:

This report contains forward-looking statements related to our ESG goals, strategies, and future outlook. These statements are based on current assumptions and estimates and are subject to change based on evolving circumstances, regulatory changes, and market conditions.

CORPORATE OVERVIEW

ABOUT NEOLIV

NeoLiv is a new-age, customer-centric residential platform founded in January 2023 by industry experts with a mission to build joyful communities and living experiences through people, quality and service excellence. The company focuses on building high-quality, sustainable, and aspirational homes. Backed by a strong institutional foundation, NeoLiv blends real estate development expertise with institutional-grade governance, financial discipline, and environmental consciousness.

With a leadership team that has delivered over 30,000 homes and managed assets worth over \$1.5 billion across India, NeoLiv combines deep industry experience with innovative thinking. The company's core philosophy is grounded in long-term value creation, customer trust, and responsible urban development.

VISION

To be the most trusted and admired residential living platform, transforming urban housing experiences in India.

MISSION

To deliver high-quality, sustainable, and thoughtfully designed homes that enable better lives and stronger communities.

BUSINESS MODEL

NeoLiv operates on an integrated development platform covering the entire residential real estate value chain—from land acquisition to construction, sales, and customer handover—by leveraging digital tools, lean management, and sustainability best practices to deliver consistent value and operational efficiency.

Customer-centricity:

Emphasis on design, wellness, community experience, and post-possession service.

Governance:

Professional leadership, robust corporate governance, and regulatory compliance.

Sustainability:

Focus on green design, resource efficiency, and ESG integration in all business decisions.

Technology Enablement:

Use of digital project management, customer portals, and data-driven decision-making.

CORPORATE STRUCTURE

NeoLiv operates through its parent entity and special purpose vehicles (SPVs) for project development, maintaining financial transparency and risk separation.

The company's leadership team includes professionals from real estate, finance, technology, and legal domains. Internal controls and board-level governance guide all major decisions.



ESG HIGHLIGHTS

FY 2024-25

ENVIRONMENT

100%

of projects initiated in FY 2024–25 designed for IGBC precertification

137.30 GJ

Total Energy Consumption for FY 2024-25

5.94 MT CO₂ eq.

Total Scope 1 emission

11.63 MT CO₂ EQ.

Total Scope 2 emission

ZERO

sites under red zone or ecologically sensitive zones

1025 KL

Total Water Consumption

SOCIAL

29%

Share of female employees of total workforce

ZERO

Work-related Injuries and Fatalities

100%

Employee satisfaction score

GOVERNANCE

ZERO

Non-Compliance with laws and Regulations

ZERO

Data breaches

ZERO

Non-Compliance with Human rights Policy

MESSAGE FROM THE CEO

Dear Stakeholders,

As we take a bold step forward in building safe, sustainable, and best-in-class homes, I am proud to share NeoLiv's inaugural Environmental, Social, and Governance (ESG) Report. This milestone not only underscores our commitment to responsible development, but also reinforces our corporate purpose—to create joyful communities and enriching living experiences for our customers.

At NeoLiv, we believe that sustainability and construction are fundamentally interconnected. Building the future is about more than just structures—it's about shaping environments that inspire joy, well-being, and belonging, while being rooted in care for our planet and people. This conviction is at the heart of our ESG journey and reflected in every facet of this report.

As we strive to reduce our environmental footprint, uphold the highest standards of governance, and advance social equity, this report highlights the intentional actions we are taking to embed sustainability, transparency, and accountability into every stage of our projects. It also reflects our aspiration to deliver more than homes—to build communities that enable meaningful, joyful living.

Our approach is grounded in core values of quality, safety, and unwavering dedication to our stakeholders. We recognize that our responsibility extends beyond construction to environmental stewardship and the social

fabric of the communities we serve. True progress, in our view, is measured not just by what we build—but by the joy we create and the positive, lasting impact we leave behind.

On this journey, we are introducing innovative solutions to lower carbon emissions, enhance worker safety and well-being, and strengthen operational transparency. From adopting green building practices to promoting inclusive growth and responsible governance, this ESG Report reflects our vision of building with purpose and impact.

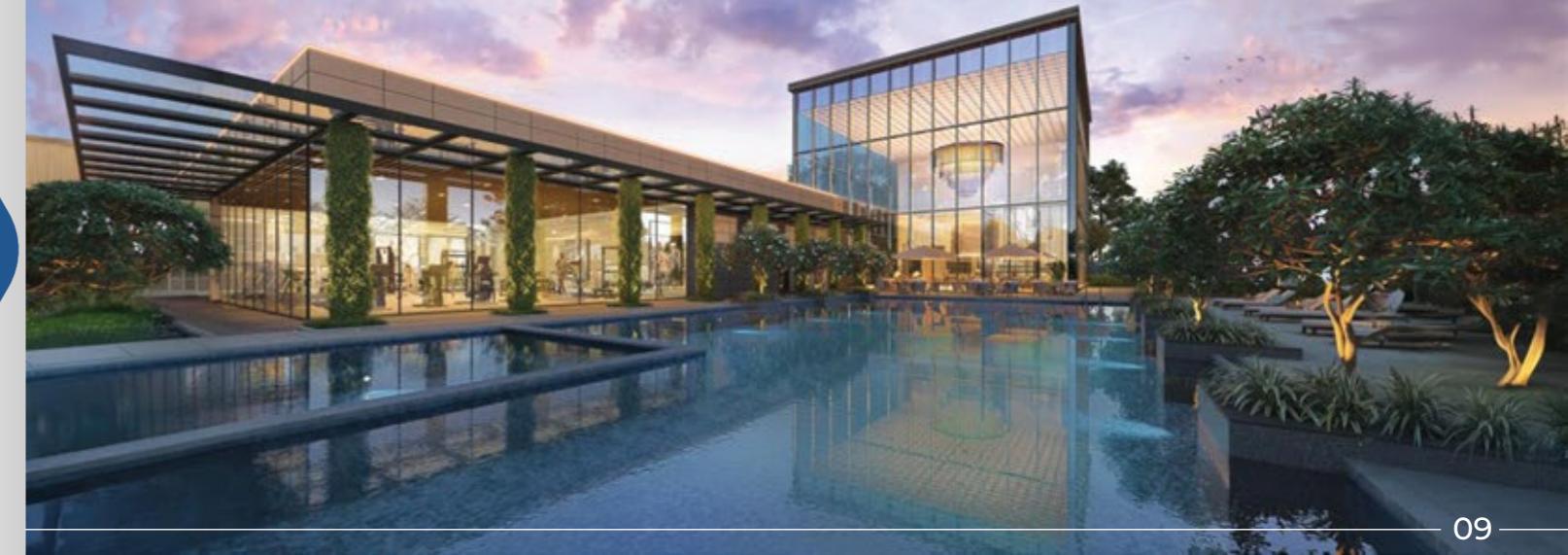
Sustainability is not a destination—it is a continuous journey. This inaugural ESG Report marks a new chapter for NeoLiv: one where we lead with empathy, responsibility, and purpose, creating infrastructure that nurtures joyful lives and supports a thriving planet.

I extend my heartfelt thanks to our teams, partners, clients, and communities for their steadfast support. Together, we will continue to build joyfully and responsibly, delivering enduring value for generations to come.

Warm regards,
Mohit Malhotra
Founder & CEO, NeoLiv



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STAKEHOLDER ENGAGEMENT

OUR APPROACH

Our stakeholder engagement process begins with identifying key stakeholders who are affected by our operations and have the potential to significantly influence our business performance. Through various modes of engagement, we plan regular interactions with stakeholders through multiple channels such as annual surveys, capacity building sessions on ESG and Sustainability and grievance redressal/ HR portals. Insights and feedback from stakeholders serve as valuable checkpoints and provide opportunities for course correction in our ESG journey.

We consider factors such as inclusivity, diversity of perspectives, degree of dependence and interest, and the ability to influence business outcomes when categorizing our stakeholders into external and internal groups. External stakeholders include investors and lenders, customers, communities, value chain partners such as suppliers, vendors, and contractors, regulatory authorities, media, and third-party service providers, including external consultants. Internal stakeholders encompass employees (on-roll as well as off-roll) and contractors.

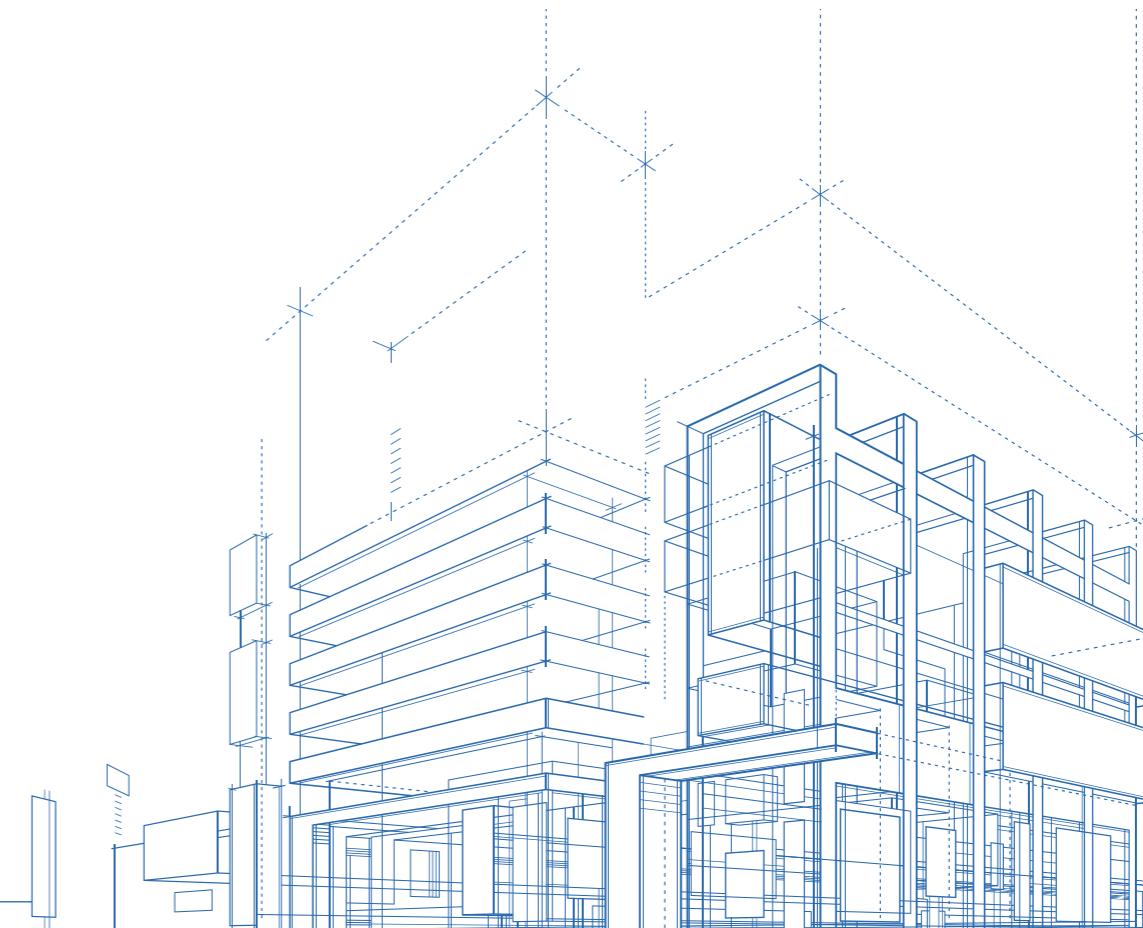
KEY STAKEHOLDERS



MATERIALITY ASSESSMENT

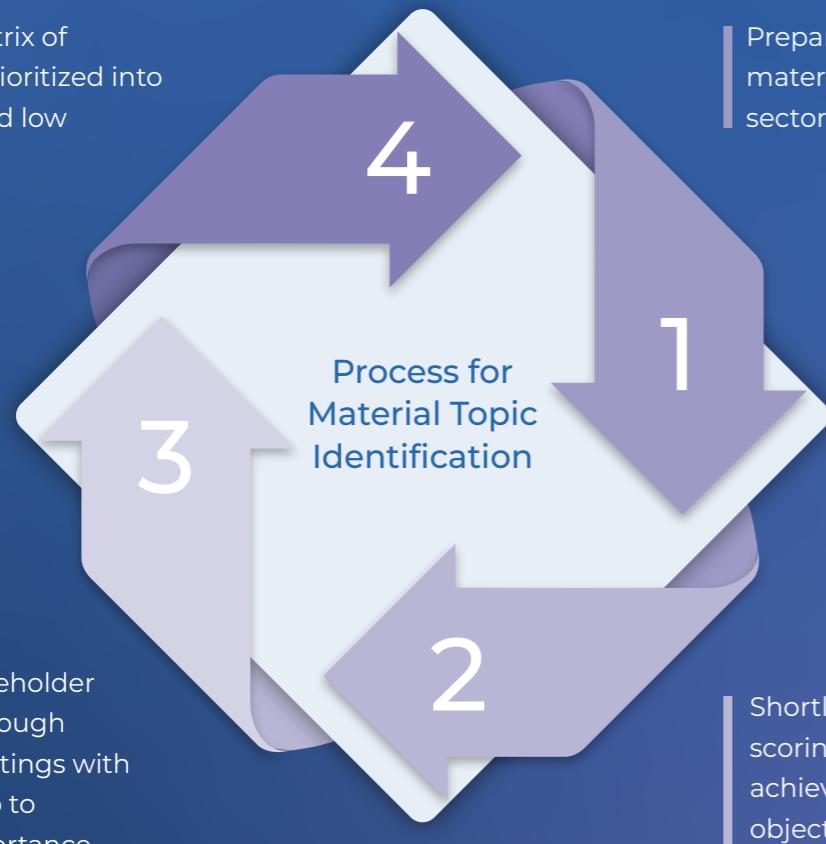
OUR APPROACH TO MATERIALITY

We conducted a materiality assessment during the year to identify and prioritize the key issues affecting our business and stakeholders. This involved consultations with relevant stakeholder groups through discussions, and surveys to understand their concerns. We also analyzed our sectoral peers, global trends, and risks and opportunities.



MATERIALITY ASSESSMENT PROCESS

Developing a matrix of material topics prioritized into high, medium and low



Through this approach, we have identified 13 critical topics that are essential to our ESG strategy and will shape our sustainability initiatives for long-term success. Prioritized based on their significance to the company and stakeholder feedback, these material topics are highly relevant to both our organization and stakeholders.

These topics will serve as the foundation of our strategy, guiding our planning and disclosures. By concentrating on these key areas, we ensure that our initiatives align with our commitment to responsible business practices while effectively addressing stakeholder needs and expectations.

HIGH PRIORITY

Climate Strategy

Corporate Governance and Business Ethics

Risk Management

HIGH-MEDIUM PRIORITY

Operational Eco-efficiency

Occupational Health and Safety (EHS)

Human Rights

Employee engagement & Development

Green Building

Data Privacy and Protection

Biodiversity

MEDIUM-LOW PRIORITY

External Stakeholder Engagement

Diversity, Equity, and Inclusion (DE&I)

Supply Chain Management



Environment

Social

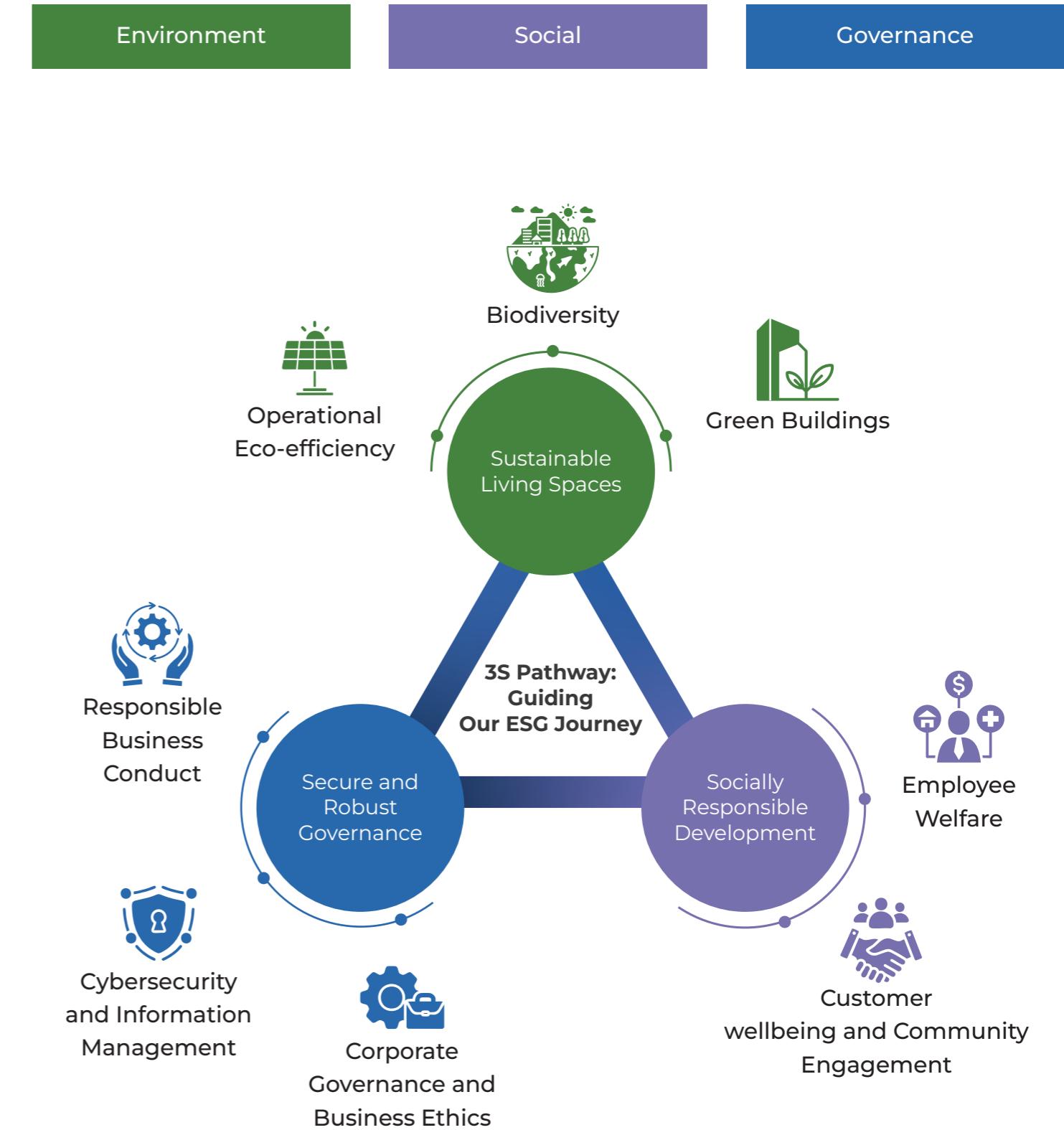
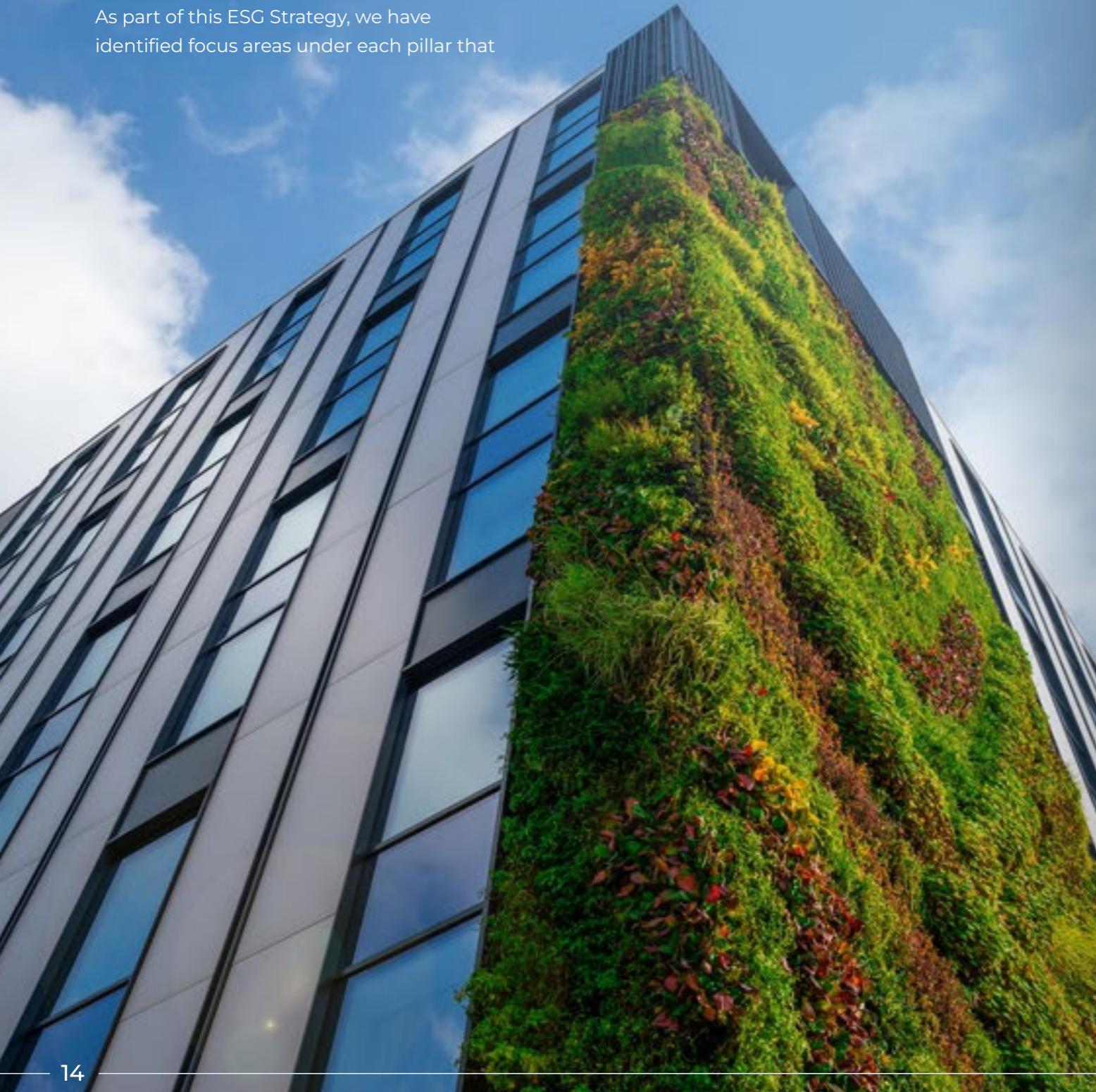
Governance

OUR ESG STRATEGY

NeoLiv understands the importance of ESG and the role it plays in shaping a resilient and responsible real estate business. As a new-age real estate company, NeoLiv's sustainability journey initiated with formal adoption of its ESG Strategy, that is built on three core pillars — Sustainable Living Spaces (Environment), Socially Responsible Development (Social), and Secure and Robust Governance (Governance) — wherein each pillar aligns directly with the three dimensions of E, S and G.

As part of this ESG Strategy, we have identified focus areas under each pillar that

reflect both expectations of our stakeholders as well as sectoral priorities. Further, each focus area is supported by clearly defined measurable targets which are linked to the Key Result Areas (KRAs) of relevant departments and associated departmental heads. This approach facilitates leadership accountability and conscious decision-making that delivers lasting value to our stakeholders.



OUR ESG COMMITMENTS

Pillar 1: Secure and Robust Governance



Uphold zero tolerance towards non-compliance and ensure the highest standards of ethical conduct across the organization.

By fostering transparency, accountability, and integrity in every action, we aim to build a values-driven culture that inspires confidence among all our stakeholders.



Ensure procurement of sustainable materials, with a commitment to at least 30% local sourcing from vendors and suppliers.

Choosing local and eco-friendly materials supports regional economies, reduces carbon footprint from transportation, and promotes responsible supply chain practices.



Guarantee 100% data security and privacy for all customers and stakeholders.

In a digital-first world, protecting personal and transactional data is a top priority. Our robust systems ensure confidentiality, build trust, and safeguard every interaction.



Pillar 2: Sustainable Living Spaces



Aim to achieve at least 50% renewable energy usage in clubhouses and common areas across all our project sites.

By strategically integrating rooftop solar and other renewable solutions, we are significantly reducing reliance on grid power, cutting carbon emissions, and promoting greener, more sustainable living environments for our communities.



Ensure 100% alignment with Air Quality Index (AQI) standards set by the Pollution Control Board for PM2.5 and PM10 levels within all clubhouses.

Maintaining clean indoor air ensures healthier, more breathable environments for residents, especially children and the elderly, making our spaces safer and more comfortable for all.



Use 100% recycled water for flushing and landscaping activities at all sites.

Reusing treated water conserves fresh water resources and supports sustainable landscaping, helping us maintain lush green spaces with a minimal environmental footprint.



Implement Rainwater Harvesting Systems at all project locations.

Capturing and storing rainwater helps recharge groundwater, reduces surface runoff, and supports water conservation, especially during dry seasons.



Ensure Zero Waste to Landfill across all construction sites.

Through segregation, recycling, and responsible disposal, we're minimizing waste generation, thereby reducing the waste disposal in landfills.



Install organic waste composters at all sites.

Composting food and garden waste onsite and conversion into manure, lowers our methane emissions, and generates nutrient-rich compost for on-site landscaping.



Achieve ISO 14001 Environmental Management System Certification for every project site.

This globally recognized certification ensures we systematically manage our environmental responsibilities and continuously improve our sustainability performance.



Ensure 100% plantation of native species across all project sites to support local biodiversity.

Native plants thrive naturally in the local climate and soil, requiring less water and maintenance. This initiative enhances ecological balance, supports local wildlife, and preserves the natural heritage of the region.



All our developments will be Green Building certified through IGBC, EDGE, or LEED standards.

Green certifications validate our commitment to energy efficiency, resource conservation, and healthier living spaces for both residents and the environment.



Pillar 3: Socially Responsible Development

Foster a gender-neutral workplace and achieve 30% workforce diversity across the organization.



We believe in creating an inclusive environment where talent thrives. A diverse workforce brings varied perspectives, drives innovation, and strengthens our organizational culture.

Maintain a zero-fatality record at all project sites.



Safety is non-negotiable. This promise reflects our commitment to protecting every worker, contractor, and visitor on our sites by embedding a culture of safety at every level.

Uphold zero tolerance for human rights violations across our operations and value chain.



Respecting human dignity is at the core of our business. We ensure fair treatment, safe working conditions, and ethical practices for all.

Track and enhance customer experience through a Net Promoter Score (NPS) framework.



NPS helps us stay close to what our customers value most—trust, transparency, and service excellence. It guides continuous improvement and ensures that we deliver homes people are proud to live in.





SECURE &
ROBUST
GOVERNANCE

OVERVIEW

NeoLiv is committed to maintaining high standards of corporate governance and we recognize the growing expectations of our stakeholders. Towards this, the Governance pillar of NeoLiv's ESG strategy emphasizes on responsible leadership, ethical conduct, risk

resilience, and sustainable business outcomes. This commitment is further reflected in our policies, processes, and disclosures that are designed to be transparent, inclusive, and forward-looking.

OUR APPROACH

NeoLiv's governance approach is driven by our core values of transparency, accountability, innovation, and stakeholder centricity. Governance acts as a strategic enabler that supports our vision of redefining urban living through responsible and

customer-oriented real estate developments. Cross-functional collaboration is integral to our governance model, which is supported by digital platforms for real-time visibility and performance tracking.

Our governance strategy is structured across three tiers:

- The Board provides strategic direction and oversight on risks and opportunities along with the overall functioning of the organization;
- The senior leadership team ensures alignment of policies and procedures with business objectives; and
- The operational teams ensure implementation through SOPs, controls, and reporting systems.

We believe in continuous improvement and regularly benchmark our governance practices against national and global standards to identify and bridge gaps across areas such as supply chain management, cybersecurity, data privacy, risk management and, sales and marketing.



ESG GOVERNANCE

NeoLiv has established a formal ESG governance structure to ensure ESG principles are integrated into core business practices. The Board, through the ESG Committee provides oversight and guidance on sustainability matters and decision making.

A dedicated ESG Core Team enables the implementation of ESG strategy across departments including Operations, IT, HR, Projects, and Finance.

At a functional level, we have the ESG Taskforce, acting as focal points in each department. These personnel are responsible for data collection, compliance with ESG standards, and associated reporting. Standard

operating procedures and process templates have been developed to institutionalize ESG practices. Relevant performance is also tracked through defined metrics and reviewed quarterly.

From a strategy phase to a delivery and review phase, all initiatives and decision-making processes are coordinated through this ESG governance system.

Regular meetings of the ESG committee and the functional groups are conducted; these are chaired by senior management and ensure horizontal integration across departments and vertical alignment with the Board.



ESG-RELATED MANAGEMENT INCENTIVES

NeoLiv acknowledges the role of incentives in driving responsible behavior and aligning management actions with sustainability objectives. Towards this, ESG-linked performance parameters are being incorporated into the Key Result Areas (KRAs)

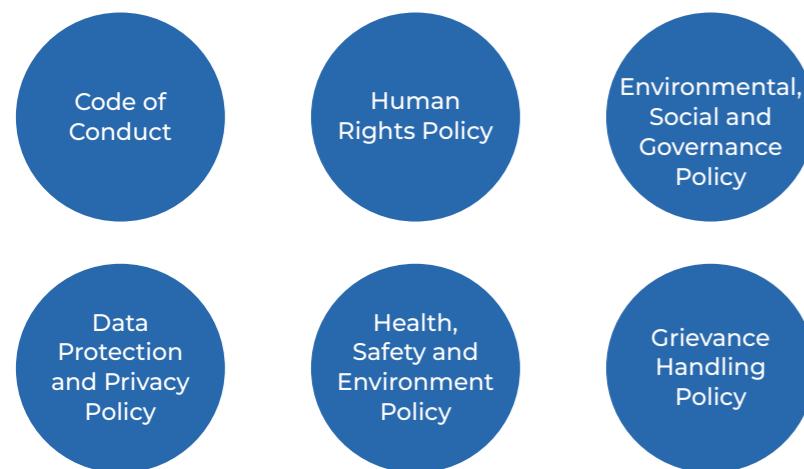
of senior management and leadership personnel. These may include targets related to energy savings, waste reduction, supplier ESG compliance, training hours, safety performance, and stakeholder satisfaction.

CORPORATE POLICIES

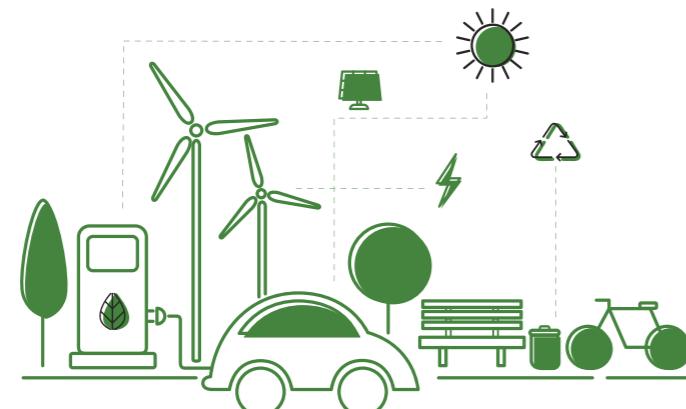
NeoLiv's governance framework is supported by our overarching and robust corporate policies. The policies are embedded into operational workflows via SOPs and

compliance checklists. Violations are dealt with through disciplinary action, in line with the principle of zero tolerance for any breaches or unethical conduct.

These include:



All policies are approved by the Board or senior management and are reviewed regularly. Employees are trained on policy requirements through orientation programs, online learning modules, and periodic refresher courses.



RISK MANAGEMENT

NeoLiv's risk management framework is an integral part of its corporate governance mechanism, designed to safeguard assets, reputation, business continuity, and stakeholder value. Our approach encounters both traditional risks and emerging threats, including those posed by climate change, technology, and ESG non-compliance.

Our risk management system is aligned with national and international standards along with best-in-class practices to facilitate the risk identification, assessment, monitoring and mitigation both at the corporate and project

levels. The company employs digital tools for real-time tracking and maintains escalation protocols for rapid response. Risk mitigation plans include insurance, contractual risk sharing, redundancy measures, and regulatory liaisons.

Risk governance is overseen by the Board, while operational responsibility lies with department heads. Risks are appropriately bucketed and integrated into decision-making as well as communicated with the stakeholders through appropriate channels.



ETHICAL BUSINESS CONDUCT

At NeoLiv, ethical conduct is non-negotiable, and we adhere to a well-defined Code of Conduct applicable to all directors, employees, contractors, and third parties. The Code emphasizes on integrity, confidentiality, anti-bribery, anti-corruption, anti-harassment, and anti-discrimination, along with responsible use of company resources.

All employees undergo mandatory ethics and

compliance training, with refresher modules and real-life case studies. We have a secure and anonymous grievance redressal mechanism with zero tolerances for any breach against the Code of Conduct. Towards this, we also have a Whistleblower Policy that ensures that employees and stakeholders can report concerns anonymously through secure channels without fear of retaliation.

REGULATORY COMPLIANCE

Regularly compliance is fundamental at NeoLiv and we are compliant with all relevant and applicable laws and regulations. A dedicated compliance committee monitors all regulatory developments, maintains registers, ensures timely filings,

and supports internal audits. All compliance obligations are mapped by function, with SOPs developed for licensing, permits, and approvals. The Board regularly reviews compliance reports and oversees mitigation of non-compliances, if any.

RESPONSIBLE BRANDING

Marketing is the foundation for stakeholder communication and transparency for an organization. We, at NeoLiv, ensure all our Branding and Marketing campaigns in alignment with the legal and compliance

requirements to avoid misleading claims or violations of advertising norms. Further, regular feedback from customers is also sought to refine brand positioning.



SUPPLY CHAIN MANAGEMENT

At NeoLiv, we recognize that the environmental and social footprint of our suppliers and service providers and how it can significantly impact our ESG performance and stakeholder reputation. To integrate ESG principles into its overall supply chain, NeoLiv maintains a Critical Supplier Register—a database of vendors whose goods or services are critical to business continuity, quality assurance, safety, or compliance. These may include suppliers of

core construction materials (cement, steel, HVAC), technology platforms, logistics operators, and regulatory consultants. Our approach towards supply chain management is to focus on responsible sourcing, fair labor practices, environmental compliance, and ethical business conduct. NeoLiv's Supplier's Code of Conduct is being restructured to integrate elements of sustainability and social responsibility at every stage of the sourcing lifecycle.

Some of the key principles include:

- Preference for green-certified products (e.g., FSC wood, low-VOC paints)
- Inclusion of micro, small, and women-owned enterprises
- Local sourcing to reduce carbon footprint and promote community development
- Lifecycle costing models to evaluate long-term efficiency
- Avoidance of single-use plastics and hazardous substances in supplies

We are working towards sourcing from vendors who are committed to health and safety, conscious about their environmental footprint, and uphold human rights for thorough ESG integration.

SUPPLIER AND VENDOR COMPLIANCE

Vendors are expected to maintain high standards of ethical conduct throughout their engagement. All supplier agreements have clauses on labor laws, environmental permits, anti-corruption provisions, and grievance

redressal mechanisms. NeoLiv tracks compliance of vendor performance and conducts risk assessment and screening to ensure alignment of the vendors with the company principles.

DATA PRIVACY AND INFORMATION SECURITY

As a modern real estate platform, NeoLiv handles sensitive customer, employee, investor and partner data. To protect this data, we have developed a robust Data Privacy and Information Security Framework. Data privacy measures are compliant with applicable laws, and any personal data is collected and processed only for legitimate purposes with thorough security mechanisms in place. All applications and systems are governed by access control policies, with

incident response protocols defined to include breach notification procedures and corrective actions. NeoLiv's IT and Legal teams oversee privacy compliance and work to monitor developments in cyber law and best practices. Employees across levels undergo mandatory training on data handling protocols, phishing awareness and on data privacy and cybersecurity principles.



INFORMATION SECURITY MANAGEMENT

NeoLiv's information security management system includes governance policies, infrastructure security, user access controls, and incident response, through initiatives such as:

- Multi-Factor Authentication (MFA) enabled for all M365 accounts
- Mobile Device Management (MDM) using Scalefusion for laptop and phone access control
- SOC Implementation with BSE M-SOC BluSapphire to monitor and respond to threats
- Vulnerability Assessment and Penetration Testing (VAPT) scheduled and executed by certified third-party auditors
- All customer-facing platforms—including booking portals, mobile apps, and CRM systems—are secured with encryption and regular threat monitoring
- Access to personal information is role-based and governed by data privacy policies; customers are informed about data collection and use through transparent privacy notices
- Data storage follows tiered access protocols with restricted backend logins and audit trails; data sharing with third parties is strictly regulated and contractually bound by confidentiality clauses

Further, in the event of a suspected breach, our Incident Response Team investigates the root cause, informs affected individuals (as required by law), and initiates remediation steps. Customer complaints or requests regarding data are handled via a dedicated data privacy officer or grievance mechanism. Internal audits and regular patching ensure that systems remain secure, up-to-date, and resilient against emerging threats.

DISASTER RESILIENCE

NeoLiv's Disaster Resilience Framework integrates aspects of business continuity planning (BCP), emergency preparedness, crisis communication, and post-event recovery. As part of our disaster resilience framework, we have identified relevant risks, including natural disasters (floods, earthquakes), cyberattacks, data loss, supply disruptions, and health pandemics.

Each function and site are required to maintain contingency plans, emergency contacts, and resource inventories. BCPs include:

- Backup power systems and data recovery servers
- Alternate supplier contracts and logistics planning
- Site-level evacuation protocols and health kits
- Cloud-based access to project documentation and customer records
- Communication templates and designated crisis response teams

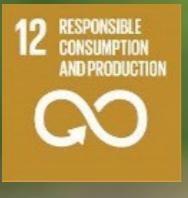
Mock drills are conducted regularly, and emergency preparedness is reviewed quarterly. Insurance coverage is in place for property, liability, and cyber incidents. NeoLiv's strategy also includes climate adaptation measures in building design and infrastructure planning.

ENVIRONMENTAL STEWARDSHIP





Alignment with





OUR APPROACH

At NeoLiv, true to our purpose of re-igniting the joy of home ownership, we integrate sustainability into every phase of development i.e., from planning, design, through development, and into the eventual handover of properties.

We believe in forward-thinking and adopting a responsible approach towards resource consumption by placing emphasis on energy

and water efficiency, biodiversity protection, responsible waste management, and alignment with green building standards. Going ahead, our aim is to achieve ISO 14001 Environmental Management System Certification for all our projects. These endeavors reflect our commitment towards building responsibly and thoughtfully for people, the planet, and future generations.

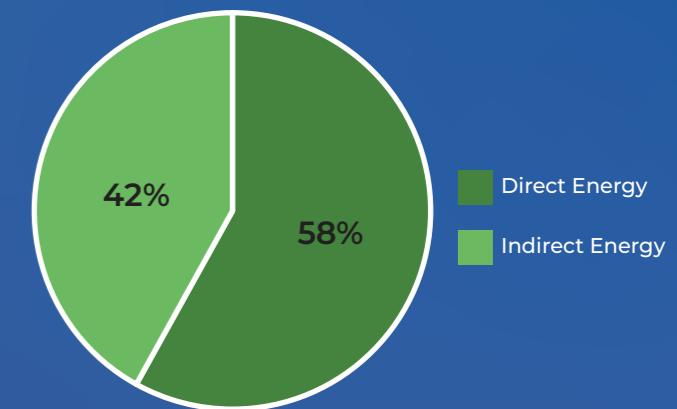
ENERGY MANAGEMENT

At NeoLiv, our approach to energy management focuses on minimizing environmental impact while ensuring that our developments needs met effectively. The construction activities for our first development project were initiated in February 2025 and we have closely monitored our energy consumption, laying the groundwork for future energy-efficient

buildings. Direct energy during the initial months of construction was primarily sourced through DG sets. A total of approximately 79.72 GJ of diesel energy was consumed, serving critical construction and infrastructure needs as establishment of grid connectivity was under progress.

Indirect energy consumption, limited to the two regional corporate offices, was sourced from the local distribution grid. The energy consumption for the Mumbai office was 57.58 GJ for FY 2024–25. Indirect energy consumption excludes the Gurugram location, as it is a shared space. We plan to map and attribute its consumption in the coming year. As operations scale, energy usage across office and construction facilities will be monitored to track performance and identify efficiency opportunities.

Energy Consumption (GJ)



Pathway to Energy Self-Reliance and Low-Carbon Living

Looking ahead, NeoLiv is integrating renewable energy and advanced efficiency measures across all upcoming developments. Our strategy blends on-site renewable energy generation, energy-efficient design, and data-driven performance to reduce carbon footprints while delivering comfort and resilience.

Key Interventions for upcoming Projects:

Renewable Energy Mix:

On-Site Solar Power

Rooftop solar PV systems will be installed on community buildings and common area roofs to support shared services such as lighting, water pumps, and clubhouses. Our objective is to achieve at least 50% renewable energy usage across all clubhouses and common areas at each project site.

Energy Efficiency through Integrated Design

Early Design Collaboration

Architects, engineers, sustainability consultants, and energy modelers work together from concept stage to embed energy performance at every level.

Passive Design Strategies

Optimized solar orientation, cross ventilation, thermal massing, and shading devices will be used to minimize active heating and cooling needs.

Energy Modelling & Simulation

Each project will undergo energy simulation in line with Green building certification standards.

Energy Efficiency through Integrated Design

High-Efficiency Building Systems

HVAC, lighting, and electrical systems will be selected based on energy efficiency benchmarks, integrated with smart controls for optimized operations.

Optimized Building Envelope

Designs will include high-performance insulation, airtight detailing, and thermal comfort analysis to enhance occupant well-being and energy efficiency.

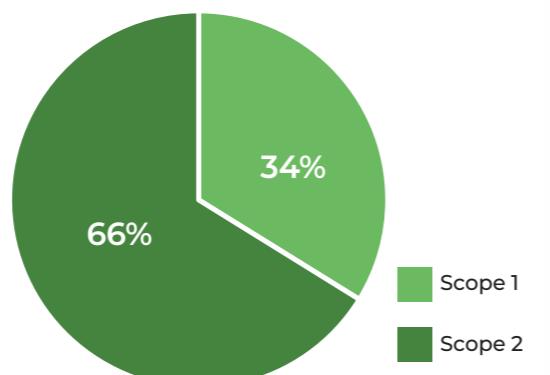
GHG EMISSION MANAGEMENT

As part of NeoLiv's commitment towards creating healthier and cleaner indoor environments for our residents, our aim is to ensure 100% alignment with Air Quality Index (AQI) standards set by the Pollution Control Board for PM 2.5 and PM 10 levels within all clubhouses across projects.

For the reporting period, we have quantified our direct (Scope 1) GHG emissions in alignment with the GHG Protocol Corporate Standard. To ensure accuracy and consistency, the emission calculations were conducted using emission factors and the Global Warming Potential (GWP) values based on the IPCC AR6*. Our Scope 1 emissions, arising from project-level operations, amount to 5.94 MT CO₂ equivalent. For Scope 2 emissions associated with electricity consumption in our offices, emission factors were sourced from the CDM** – CO₂ Baseline Database for the Indian Power Sector, Version 20.0, published by the CEA***. These methodologies provide a reliable framework for transparent and credible GHG reporting. The total Scope 2 emissions for this period amounted to 11.63 MT CO₂ equivalent. Scope 2 emissions exclude the Gurugram location, as it is a shared space. We plan to map and attribute its electricity consumption, and associated

emissions, in the coming year. As we work toward strengthening our emissions monitoring and reduction strategies over time, we continue to prioritize data accuracy and sustainability. As NeoLiv is in the preliminary stages of operations and our value chain is currently evolving, we have not quantified Scope 3 emissions for this reporting period. However, as

GHG Emission (MT CO₂eq)



our business matures, we plan to progressively map our upstream and downstream activities and establish a structured framework for identifying, measuring, and disclosing Scope 3 emissions in alignment with globally recognized methodologies.



*IPCC AR6 - Intergovernmental Panel on Climate Change's Sixth Assessment Report

**CDM – Clean Development Mechanism

***CEA - Central Electricity Authority

Protecting Air Quality During Construction

We plan to implement several measures to minimize dust, pollutants, and ensure a healthy environment for workers and the surrounding community.

Dust Control

We will use water sprays and misting systems to dampen dust, wash vehicles leaving the site to prevent debris spread, and install dust screens and barriers to contain airborne particles.

Low-VOC Materials

We will utilize low-VOC paints (Clare and ECOS), bamboo and cork flooring, and Knauf Insulation, all of which reduce indoor air pollution while improving building performance and health.

Green Landscaping

To further enhance air quality, we will incorporate trees and shrubs around the site, which help absorb carbon dioxide and reduce pollutants.

Stormwater & Greywater Reuse

Post-Construction Water Monitoring & Management

Water Conservation Awareness

Infrastructure is being designed to enable the collection, treatment, and reuse of stormwater and greywater, fostering water circularity.

- Regular physical, chemical, and biological testing of water quality
- Maintenance of drainage and harvesting systems
- Post-rainfall inspections to monitor sediment and pollutant loads
- Ongoing pollution control protocols with scheduled audits to ensure system effectiveness
- Digital metering systems will enable zone-wise water tracking and early leak detection to support data-driven water management

Water budgeting and awareness initiatives will be implemented to engage residents in responsible water use practices.

WATER MANAGEMENT

At NeoLiv, we recognize water as a critical resource and are committed to managing it responsibly across all stages of development. With construction activities commencing in February 2025, our current water requirements at the site are being met through third-party water tankers of 1025KL for FY 2024-25, ensuring compliance with legal sourcing norms and minimizing local groundwater stress.

To strengthen our commitment to water stewardship, we plan to implement the following interventions:

Supply Requirement Assessment

Water needs during both construction and post-occupancy phases are being assessed to support efficient resource planning.

Drought-Tolerant Landscaping

Project landscapes will feature native and drought-tolerant species, supported by efficient irrigation solutions like drip systems and moisture sensors.

High-Efficiency Fixtures

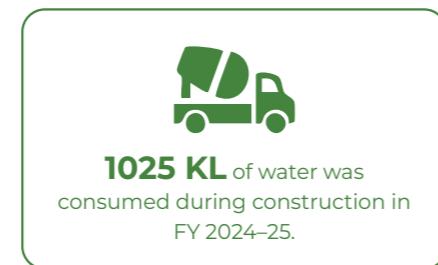
All projects will be fitted with water-saving fixtures such as low-flow faucets, dual-flush toilets, and sensor-based urinals to significantly reduce potable water consumption and promote long-term water efficiency.

Rainwater Harvesting Systems

Development of rainwater harvesting infrastructure is underway to enhance on-site water capture and reduce dependence on external sources.

Sewage Treatment Plants (STPs)

Where feasible, STPs will be installed to treat wastewater for reuse in landscaping, flushing, and HVAC systems.



WASTE MANAGEMENT

At NeoLiv, we are committed to embedding responsible waste management practices right from the start of our development journey. As our project development began in February 2025, we are currently in the planning phase of implementing comprehensive systems to manage both hazardous and non-hazardous construction waste, aligning with our ESG vision and regulatory expectations. As construction progresses, we are committed to establishing a robust monitoring system to ensure that all waste generated is efficiently segregated, recycled wherever possible, and disposed of responsibly, minimizing our environmental

footprint from the outset. From the coming year, we also aim to begin reporting on hazardous and non-hazardous waste generation and disposal data to enhance transparency and track performance against our sustainability targets.

Considering the initial phase of onsite construction activities, we are further preparing to roll out structured interventions for effective management of expected generation of waste. Over the long term our goal is to ensure zero waste to landfill across all our construction sites.



The Planned Interventions related to waste management includes:

During Construction Phase

Waste Signages

Installation of construction waste signage to support on-site organization, promote material recovery, and facilitate compliance with sustainability targets

Green Building Integration

Integration of waste management practices aligned with green building certification standards

Experienced Workforce

Deployment of trained and experienced workforce, along with authorized agencies for hazardous waste disposal

Scheduled Training

Scheduled trainings on equipment-related hazards and control measures (weekly, fortnightly, monthly)

Beyond Construction Phase

Organic Waste Composters

Install organic waste composters at all sites to convert biodegradable waste into compost for on-site landscaping, supporting zero-waste-to-landfill goals.

The disposal of hazardous waste will be conducted only through certified vendors, with continuous monitoring, audits, and recordkeeping.

Further, the disposal of Non-hazardous waste

will be systematically tracked and audited to identify opportunities for reduction, reuse, and recycling. This will help in optimizing material use and reducing landfill dependency.

BIODIVERSITY

At NeoLiv, we are committed to minimizing our impact on local biodiversity by implementing practices that protect and sustain the surrounding environment. Our projects are not located within or in

close vicinity to any red zone, and we are taking proactive steps to reduce soil erosion and preserve the local flora and fauna throughout the project lifecycle.

The following considerations and interventions have been integrated across the Planning, Construction Phase, and Beyond Construction Phase:

Planning Phase



Ecological Site Assessments are conducted at the planning stage to map natural topography, native vegetation, and wildlife presence, helping guide conservation-led design decisions



Expert collaborations with environmental consultants and green building specialists ensure our designs support and enhance local habitats.



Designing site layouts to retain mature trees and native vegetation, preserving natural contours and biodiversity corridors.

Construction Phase



Implementing silt fences, mulching, and ground cover planting to stabilize soil and prevent sediment runoff.



Regularly monitoring environmental impacts to adjust construction practices and minimize disturbance to the surrounding ecosystem.

Beyond Construction Phase:



Landscaping with 100% native and drought-resistant plant species that support local ecosystems, attract pollinators, and require minimal water.



Promoting green and open spaces to serve as microhabitats for small wildlife and improve ecological connectivity.



Fostering green corridors and buffer zones to create vibrant, nature-integrated living spaces.





GREEN BUILDING CERTIFICATION

As part of our commitment towards responsible development, we are pursuing IGBC (Indian Green Building Council) Pre-Certification for all the developments under NeoLiv's purview, namely, the clubhouse proposed as part of the project amenities. This pre-certification ensures that ESG considerations are integrated from the earliest stages of planning, ensuring our developments are designed to be resource-efficient and environmentally conscious.

Given that the broader project involves plot sales, wherein individual homeowners will construct their own residences, Green Certification for the entire development is not applicable. Further, we aim to encourage residents and plot buyers to adopt sustainable construction practices aligned with green building principles. Also, we plan to explore sustainability awareness initiatives and guidance for homebuilders to support environmentally responsible choices, creating a cohesive neighborhood.



A photograph of a dense forest with tall trees and sunlight filtering through the canopy.

SOCIALLY RESPONSIBLE
DEVELOPMENT



Alignment with



Key Material Topics



Employee Welfare



Customer well-being and
Community Engagement

Stakeholders Impacted



Employees



Customers



Community



Value Chain
Partners

OUR APPROACH

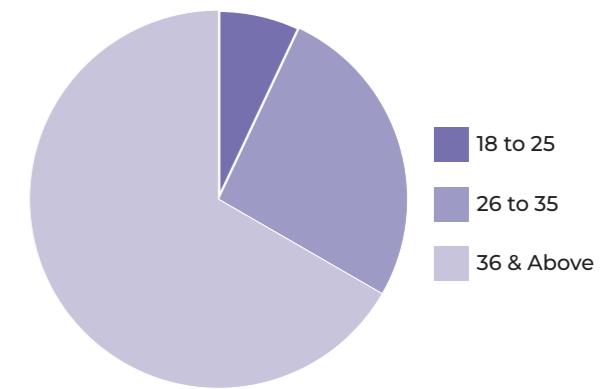
At NeoLiv, we prioritize building strong relationships with our stakeholders by actively engaging with them to understand their needs and incorporate feedback into our decision-making.

Our focus on transparency and collaboration

with stakeholders further strengthens our relationships, allowing us to build trust and accountability. Together, these efforts enable us to create lasting value for our stakeholders and positively impact the communities in which we operate.

WORKFORCE HIGHLIGHTS: FY 2024-25

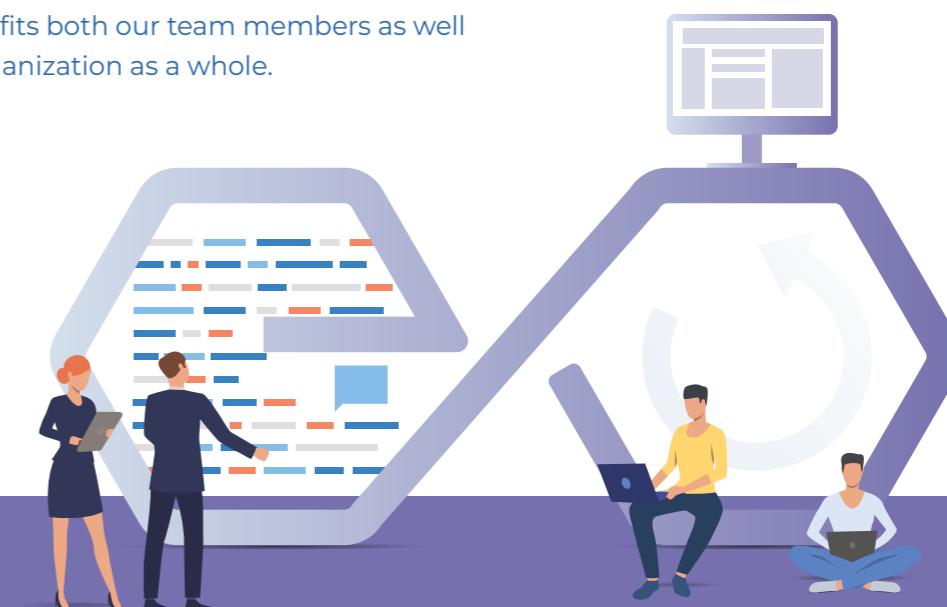
Breakup	Active Employees
Full Time Emp	52
Retainers	5



EMPLOYEE DEVELOPMENT FRAMEWORK

Owing to our nascent stage, our workforce is a critical stakeholder group acting as the backbone of our operations. Our investment in the growth and development of our employees not only improves their performance but also encourages innovation and contributes to our overall success. Ultimately, our dedication to employee development creates a culture of excellence that benefits both our team members as well as the organization as a whole.

NeoLiv understands that a strong employee development framework is crucial for cultivating the skills, knowledge, and abilities of our workforce. By offering a range of training programs, mentorship opportunities, and pathways for career advancement, we foster an environment that attracts, retains, and empowers talent.



EMPLOYEE SATISFACTION

Employee satisfaction is of utmost importance to us. In the last quarter of FY 2024-25, we conducted a comprehensive survey that achieved 100% participation from our employees. The results of this survey were presented to our Leadership team.

To gauge employee satisfaction, our Founder & CEO, along with the Head of HR, conducts one-on-one meetings with employees to understand their feelings, concerns, and suggestions for improvement.

Training Hours	Gender		Total
	M	F	
Employee Category			
Senior management (VP and above)	17	06	23
Middle management (Senior Management till AVP)	36	09	45
Junior management (Trainee till Manager)	20	18	38
Retainers / Contractors – (Across the board)	10	02	12
Total Training Hours	83	35	118

Note – Training hours include POSH related training.

Considering FY 2023-24 and FY 2024-25 are NeoLiv's foundational years, we have concentrated on establishing people practices. Our current learning and development initiatives include induction programs for all new employees and mandatory trainings associated with regulatory requirements such as POSH, health and safety, etc.

Moving forward, we aim to enhance our learning culture through a structured and inclusive training strategy that focuses on skill development, addresses behavioral gaps and improves the understanding and implementation of ESG practices. This will empower our employees to be more productive and advance within the organization.

NURTURING A VIBRANT WORKFORCE

EMPLOYEE WELLBEING

At NeoLiv, we are committed to creating and nurturing a vibrant workforce that is happy, healthy, and productive. By prioritizing employee wellbeing, we aim to foster an environment where our team members can thrive, ultimately enabling us to meet stakeholder expectations and enhance value creation for all.

Our initiatives include wellness programs, flexible

working arrangements, and access to mental health resources, all designed to support our employees in achieving a balanced work-life dynamic. This commitment not only boosts morale and engagement but also drives our overall success in the competitive real estate market.

EMPLOYEE ENGAGEMENT

At NeoLiv, to strengthen team dynamics, we promote social activities such as team lunches and dinners, creating opportunities for connection and camaraderie. Recognizing and rewarding outstanding performance is a key focus, as we believe that appreciation fuels motivation and drives excellence.

We have initiated a town hall initiative that invites employees from both the MMR and NCR regions to participate, with some attending in person and others joining virtually. During these town halls, the Founder & CEO shares insights on business performance, achievements, and challenges, followed by an open Q&A session where employees are encouraged to ask questions and provide suggestions for

enhancements. We have successfully conducted two Town Hall Meetings in FY 2024-25, with a third meeting scheduled for May/June 2025, which will be led by our Founder & CEO and facilitated by the Head of HR.

Furthermore, we celebrate significant occasions like Women's Day, Diwali, and other festivals, reinforcing our commitment to inclusivity and community. Through these initiatives, we strive to cultivate a highly engaged workforce that not only enhances our workplace culture but also contributes to our overall success in the real estate industry.



EMPLOYEE BENEFITS

At NeoLiv, we emphasize our dedication to cultivating a flexible work environment through our trust-based policies. To support this, we offer flexible working hours that empower our team members by removing the need for strict monitoring or a punching policy. This approach not only boosts job satisfaction but also fosters a culture of trust and accountability throughout our organization, enabling employees to thrive both personally and professionally.

Our maternity and paternity leave policies, that exceed legal requirements. Wherein the maternity policy includes generous paid leave

along with flexibility to avail work from home on a need basis. Similarly, our paternity leave policy offers 7 working days of paid leave for new fathers, applicable for up to two children.

Additionally, we have implemented a work-from-home policy that allows employees to choose two remote workdays each month, accommodating personal needs while maintaining productivity. Through such policies we aim to create a supportive and inclusive workplace that enhances the overall experience of our workforce.

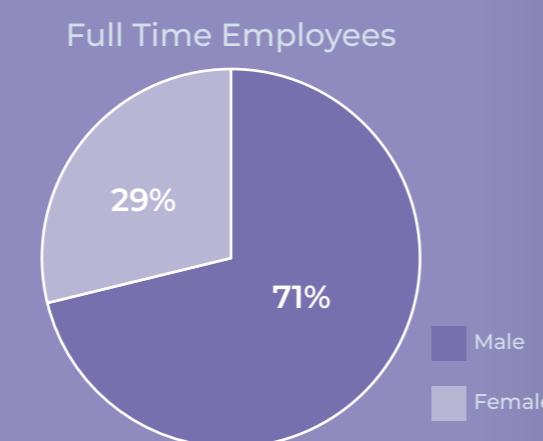
WORK ENVIRONMENT

We are dedicated to creating a healthy and conducive work environment for our employees. Our commitment to maintaining the environmental quality within our workspaces is evident in our provision of clean drinking water, well-lit office spaces, ergonomically designed chairs, and hygienic washrooms. We also offer

cafeteria spaces that promote social interaction and collaboration. Furthermore, our office and site layouts encourage open and transparent dialogue, fostering a culture of communication and teamwork that is essential for our success.

DIVERSITY AND INCLUSION

NeoLiv is deeply committed to making diversity, equity, and inclusion integral to our culture. We believe in fostering a gender-neutral workplace and achieving 29% workforce diversity across the organization. By promoting gender diversity and ensuring unbiased and equal opportunities for growth, we adopt an inclusive approach in defining our policies and decision-making. A diverse workforce brings varied perspectives, drives innovation, and strengthens our organizational culture.



Our ESG Policy in conjunction with the HR Policy defines roles and responsibilities to effectively track and monitor our ESG activities and initiatives. This ensures that we meet our ESG goals and commitments.



OCCUPATIONAL HEALTH AND SAFETY

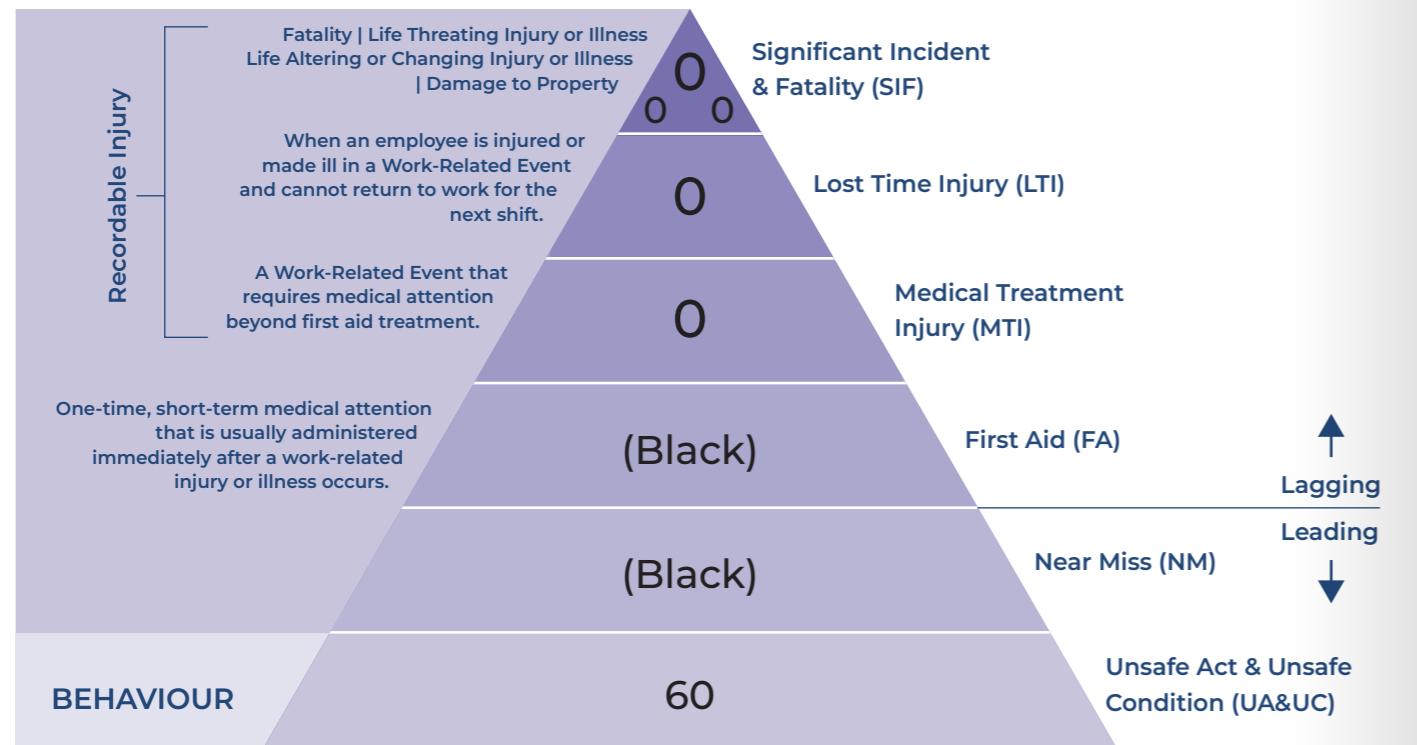
At NeoLiv, the health and safety of our stakeholders are of paramount importance. We are dedicated to creating a safe working environment that minimizes risks and promotes the well-being of everyone. Our Health, Safety and Environment (HSE) policy is designed to comply with all relevant regulations and industry standards, ensuring a proactive approach to risk management.

At NeoLiv, we conduct regular safety audits and Hazard Identification and Risk Assessments (HIRA) through identification of various hazards, including slips, falls, vehicle collisions, inclement weather, and potential conflicts with local inhabitants. The associated risks range from minor injuries to fatal occurrences. To mitigate these risks, we have implemented

comprehensive control measures, such as deploying trained personnel, mandating personal protective equipment (PPE), conducting regular safety training, and ensuring emergency preparedness. We are proud to report a Lost Time Injury Frequency Rate (LTIFR) of zero.

Additionally, we utilize data-driven analysis and conduct root cause investigations to pinpoint areas for enhancement. Our dedication to continuously improving safety performance is reflected in our ongoing monitoring and evaluation efforts.

HSE REGIONAL PERFORMANCE

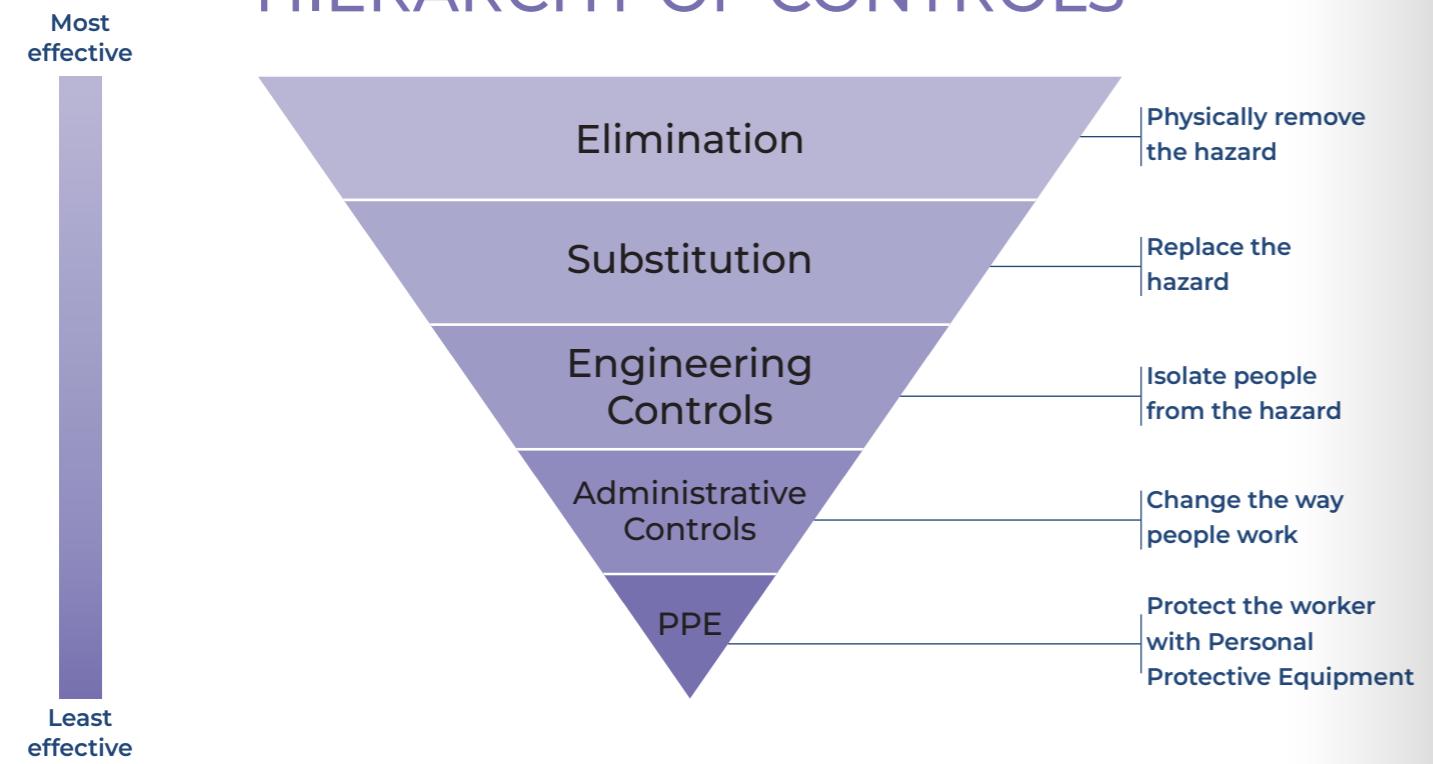


ZERO
Work-related Injuries in FY 2024-25

ZERO
Fatalities in FY 2024-25

SAFETY TRAININGS

HIERARCHY OF CONTROLS



Our efforts include implementation of safety measures across all our projects and offices. We foster an open communication culture regarding health and safety concerns, empowering employees to report potential hazards and suggest improvements. For effective communication of our safety guidelines and best

practices, we employ a variety of methods, including safety meetings, informative posters, emails, and digital platforms. We conduct regular training sessions and safety workshops to educate our employees.

HEALTH AND WELLBEING OF OUR RESIDENTS AND COMMUNITIES

At NeoLiv, we are dedicated to creating healthy, inclusive, and comfortable living environments through thoughtful and informed design. Our commitment to occupant and community well-being is reflected in our approach to Health Impact Assessments (HIA), which will be conducted for all projects. These assessments evaluate critical factors such as indoor air quality, access to daylight, thermal comfort, noise control, and availability of green spaces, ensuring

that the well-being of occupants is prioritized.

We believe that health, safety, and well-being should be addressed through collaborative planning from the early stages of design. This involves interdisciplinary collaboration among architects, engineers, and community stakeholders to create spaces that meet the diverse needs of all users.

Our well-being design strategies include:

Active Design	Incorporating walking paths, stairways, and community areas that promote physical activity.
Biophilic Design	Utilizing green walls, nature-inspired materials, and providing access to landscaped outdoor spaces to enhance the connection with nature.
Daylight Access	Designing building orientation and glazing to optimize natural light and visual comfort.
Inclusive Design	Ensuring universal access and comfort for individuals of all ages and abilities.
Natural Ventilation	Implementing passive systems to enhance airflow and improve indoor air quality.
Recreation and Fitness Spaces	Creating dedicated areas such as parks, lawns, fitness zones, and walking tracks to encourage an active lifestyle.

Through these initiatives, we aim to foster environments that support the health and well-being of both occupants and the broader community, reinforcing our commitment to sustainable and responsible development.

HUMAN RIGHTS

At NeoLiv, we have established a comprehensive Human Rights Policy that guides our operations and explicitly prohibits child labor/ forced/ compulsory labor.

We conduct thorough social risk assessments to identify, evaluate, and mitigate potential social risks arising from our operations and interactions with stakeholders. This proactive approach allows us to address concerns early on and

ensuring that our operations align with our values of sustainability and social responsibility.

As a responsible organization, we respect the right of our employees to exercise their fundamental right to freedom of expression and support the formation of unions.

However, we do not have any labor unions in our organization.

COMMUNITY WELLBEING

As the organization is currently in its foundational phase, the implementation of community wellbeing activities is expected to be introduced in due course.

Looking ahead, our initiatives will focus on key

areas in alignment with the needs of the local community. We will undertake appropriate measures to better understand their needs and collaborate on projects that foster wellbeing for all and improve the quality of life.

CUSTOMER ENGAGEMENT AND SATISFACTION

At NeoLiv, we continuously gauge and enhance our competitive edge by tracking metrics that reflect customer engagement. We believe that the best way to create value is by aligning our goals with the needs and satisfaction of our customers.

As we progress with our developments, our systems and processes will further evolve for addressing grievances, ensuring that any complaints raised by our customers are promptly and effectively resolved.



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