

Business Responsibility & Sustainability Reporting

Section A



Provides a broad overview of the business, its offerings, business and operations footprint, employees, related parties, Corporate Social Responsibility (CSR) and transparency.

Section B



Covers management and process disclosures related to the businesses aimed at demonstrating the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Section C



Provides indicator-wise disclosures mapped to the nine principles of NGRBC which are listed at the start of Section B.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN PRESTIGE ESTATES PROJECTS LIMITED' BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Prestige Estates Projects Limited,

1. We have undertaken to perform Reasonable Assurance engagement, for Prestige Estates Projects Limited. (hereinafter referred to as "the Company" or "Prestige") in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year ended March 31, 2026.

2. Identified Sustainability Information

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

Our Reasonable Assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information

is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, of the Securities and Exchange Board of India (SEBI) Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular SEBI/HO/CFD-POD1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. Management Responsibility

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

Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

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

6. Our Independence and Quality Control

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

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

7. Our Responsibility

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

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

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

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

8. Reasonable Assurance

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

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company's management, including engineering team , quality team, finance team, human resource team amongst others and those with the responsibility for preparation of the report.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis under the reporting boundary. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported

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

9. Exclusions

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

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 22nd July 2026 thereon.

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

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

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

11. Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31st, 2026 listed in Appendix I are prepared in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. Restriction on use

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

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

For **Vinay and Keshava LLP**
Chartered Accountants,
Firm Reg No.: 005586S/S-200008

CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959NZJOEB6898

Place: Bengaluru
Date: 22nd July, 2026
Encl: Appendix I

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Principle / Indicator Reference	Attribute	Parameters (KPIs) Assured
Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]			
1	Principle 6 - E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 3. GHG Emission Intensity (Scope 1 +2) a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for Purchasing Power Parity (PPP) b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2	Principle 6 - E3 Principle 6 - E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3	Principle 6 - E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4	Principle 6 - E9	Embracing circularity details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated (A+B + C + D + E + F + G + H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3 - E1 (c) Principle 3 - E11	Enhancing employees wellbeing and Safety	1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company. 2. Details of safety related incidents for employees and workers (including contract-workforce) a) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) b) No. of fatalities
6	Principle 5 - E3 (b) Principle 5 - E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L07010KA1997PLC022322
2	Name of the Listed Entity	PRESTIGE ESTATES PROJECTS LIMITED
3	Year of incorporation	04-06-1997
4	Registered office address	Prestige Falcon Towers No.19, Brunton Road, Bangalore - 560025
5	Corporate address	Prestige Falcon Towers No.19, Brunton Road, Bangalore - 560025
6	E-mail	investors@prestigeconstructions.com
7	Telephone	080-25591080
8	Website	www.prestigeconstructions.com
9	Financial year for which reporting is being done	1 st April 2025 - 31 st March 2026
10	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited 2. BSE Limited
11	Paid-up Capital	₹ 4,307 mn
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Nirbhay Kumar Lumde Email: nirbhay@prestigeconstructions.com Contact No: - 080-25591080
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", unless otherwise specified
14	Name of assurance provider	Vinay and Keshava LLP
15	Type of assurance obtained	Reasonable Assurance on BRSR core indicators

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real Estate activities	Development and sale of residential and commercial projects	90.43%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Real Estate activities	681008	90.43%

III. Operations

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

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

* Note: Unless specifically excluded, the scope of all BRSR disclosures encompasses all relevant operational locations, including retail, hospitality, commercial, and residential developments. The office count above reflects only the corporate and regional offices of Prestige.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8
International (No. of Countries)	0

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

0%

c. A brief on types of customers

Prestige Group caters to a wide range of customers, including individual homebuyers, small and medium enterprises (SMEs), and large multinational corporations (MNCs). Its diverse portfolio comprises residential developments, commercial properties, office spaces, and Special Economic Zones (SEZs), enabling the company to meet the varied requirements of both individual and institutional clients. This diversified customer base underscores Prestige Group's established presence in the real estate sector and its capability to serve multiple market segments effectively.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male No. (B)	% (B / A)	Female No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	11,092	8,801	79.35%	2,291	20.65%
2	Other than Permanent (E)	560	494	88.21%	66	11.79%
3	Total employees (D + E)	11,652	9,295	79.77%	2,357	20.23%
WORKERS*						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F + G)	0	0	0	0	0

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male No. (B)	% (B / A)	Female No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	36	31	86.11%	5	13.89%
2	Other than Permanent (E)	15	14	93.33%	1	6.67%
3	Total differently abled employees (D + E)	51	45	88.24%	6	11.76%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (E)	0	0	0	0	0
6	Total differently abled workers (F + G)	0	0	0	0	0

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

21. Participation/Inclusion/Representation of women

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

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	32.63%	28.21%	31.83%	13.77%	19.08%	14.80%	20.98%	19.64%	20.96%
Permanent Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

* Note: Turnover rate for permanent employees for FY 2025-26 is reported on standalone basis

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Avyakth Cold Storages Private Limited	Subsidiary	100.00%	Yes
2	K2K Infrastructure (India) Private Limited	Subsidiary	100.00%	Yes
3	Prestige Builders and Developers Private Limited	Subsidiary	100.00%	Yes
4	Northland Holding Company Private Limited	Subsidiary	100.00%	Yes
5	Prestige Construction Ventures Private Limited	Subsidiary	100.00%	Yes
6	Prestige Exora Business Parks Limited	Subsidiary	100.00%	Yes
7	Prestige Falcon Realty Ventures Private Limited	Subsidiary	100.00%	Yes
8	Prestige Garden Resorts Private Limited	Subsidiary	100.00%	Yes
9	Prestige Hospitality Ventures Limited	Subsidiary	100.00%	Yes
10	Prestige Leisure Resorts Private Limited	Subsidiary	100.00%	Yes
11	Prestige Retail Ventures Limited	Subsidiary	100.00%	Yes
12	Sai Chakra Hotels Private Limited	Subsidiary	100.00%	Yes
13	Prestige Mall Management Private Limited	Subsidiary	100.00%	Yes
14	Prestige Garden Estates Private Limited	Subsidiary	100.00%	Yes
15	Village-De-Nandi Private Limited	Subsidiary	100.00%	Yes
16	Kochi Cyber Greens Private Limited	Subsidiary	100.00%	Yes
17	Prestige Mulund Realty Private Limited	Subsidiary	100.00%	Yes
18	Prestige Acres Private Limited	Subsidiary	100.00%	Yes
19	Apex Realty Management Private Limited	Subsidiary	100.00%	Yes
20	Prestige Falcon Malls Private Limited	Subsidiary	100.00%	Yes
21	Prestige (BKC) Realtors Private Limited	Subsidiary	100.00%	Yes
22	Prestige Lonavala Estates Private Limited	Subsidiary	100.00%	Yes
23	Prestige Office Management Private Limited	Subsidiary	100.00%	Yes
24	Prestige Pallavaram Estates Private Limited	Subsidiary	100.00%	Yes
25	Prestige Summit Convention Private Limited	Subsidiary	100.00%	Yes
26	Turf Estate Joint Ventures LLP	Subsidiary	100.00%	Yes
27	Prestige Nottingham Investments	Subsidiary	100.00%	Yes
28	Prestige Falcon Business Parks	Subsidiary	100.00%	Yes

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
29	Prestige OMR Ventures LLP	Subsidiary	100.00%	Yes
30	Apex Realty Ventures LLP	Subsidiary	100.00%	Yes
31	Prestige Habitat Ventures Private Limited (Formerly known as Prestige Habitat Ventures)	Subsidiary	100.00%	Yes
32	Orange Grove Lands Private Limited	Subsidiary	100.00%	Yes
33	Stellar Prism Private Limited	Subsidiary	100.00%	Yes
34	Aspire Spaces Tellapur Private Limited (Formerly known as Aspire Spaces Tellapur LLP)	Subsidiary	100.00%	Yes
35	Stellar Envision LLP	Subsidiary	100.00%	Yes
36	Stellar Builder Dynamics LLP	Subsidiary	100.00%	Yes
37	Prestige Goa Hospitality Ventures	Subsidiary	100.00%	Yes
38	Prestige Bidadi Holdings Private Limited	Subsidiary	100.00%	Yes
39	Evergreen Industrial Estate	Subsidiary	99.99%	Yes
40	Prestige AAA Investments	Subsidiary	99.99%	Yes
41	Prestige Office Ventures	Subsidiary	99.99%	Yes
42	Prestige Sunrise Investments	Subsidiary	99.99%	Yes
43	Silver Oak Projects	Subsidiary	99.99%	Yes
44	Southeast Realty Ventures	Subsidiary	99.99%	Yes
45	Prestige Whitefield Investment and Developers LLP	Subsidiary	99.99%	Yes
46	Prestige Realty Ventures	Subsidiary	99.90%	Yes
47	Ace Realty Ventures	Subsidiary	99.90%	Yes
48	Prestige AltaVista Holdings	Subsidiary	99.00%	Yes
49	Villaland Developers LLP	Subsidiary	99.00%	Yes
50	The QS Company	Subsidiary	98.00%	Yes
51	Prestige Property Management & Services	Subsidiary	97.00%	Yes
52	Prestige Sterling Infra Projects Private Limited	Subsidiary	95.00%	Yes
53	Prestige Warehousing & Cold Storage Services Private Limited	Subsidiary	92.36%	Yes
54	Prestige Falcon Mumbai Realty Private Limited	Subsidiary	90.00%	Yes
55	Albert Properties	Subsidiary	88.00%	Yes
56	ICBI (India) Private Limited	Subsidiary	82.57%	Yes
57	Eden Investments & Estates	Subsidiary	77.50%	Yes
58	Prestige Projects Private Limited	Subsidiary	76.00%	Yes
59	Prestige Kammanahalli Investments	Subsidiary	75.00%	Yes
60	TPCM Educare LLP	Subsidiary	74.80%	Yes
61	Shipco Infrastructure Private Limited	Subsidiary	70.00%	Yes
62	Bharatnagar Buildcon LLP	Subsidiary	66.93%	Yes
63	West Palm Developments LLP	Subsidiary	61.00%	Yes
64	Dollars Hotel & Resorts Private Limited	Subsidiary	60.00%	Yes
65	Prestige Century Landmark	Subsidiary	55.00%	Yes
66	Prestige Southcity Holdings	Subsidiary	51.00%	Yes
67	Prestige Valley View Estates LLP	Subsidiary	51.00%	Yes
68	Prestige Vaishnaoi Hospitality Private Limited	Subsidiary	51.00%	Yes
69	PSN Property Management and Services	Subsidiary	50.00%	Yes
70	Thomsun Realtors Private Limited	Joint Venture	50.00%	No
71	Bamboo Hotel and Global Centre (Delhi) Private Limited	Joint Venture	50.00%	No
72	Pandora Projects Private Limited	Joint Venture	50.00%	No
73	Dashanya Tech Parkz Private Limited	Joint Venture	50.00%	No
74	Prestige MRG Eco Ventures	Joint Venture	50.00%	No
75	Worli Urban Development Project LLP	Joint Venture	50.00%	No

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
76	Prestige Vaishnaoi Hospitality Ventures	Joint Venture	50.00%	No
77	Prestige Vaishnaoi Realty Ventures	Joint Venture	50.00%	No
78	Canopy Living LLP	Joint Venture	50.00%	No
79	WSI Falcon Infra Projects Private Limited	Associate	49.00%	No
80	Techzone Technologies Private Limited	Joint Venture	48.08%	No
81	Prestige Ozone Properties	Subsidiary	47.00%	Yes
82	Prestige Whitefield Developers	Subsidiary	47.00%	Yes
83	Prestige Century Megacity	Subsidiary	45.00%	Yes
84	Prestige Devenahalli Developers LLP	Subsidiary	45.00%	Yes
85	Prestige Beta Projects Private Limited	Joint Venture	45.00%	No
86	Morph	Subsidiary	40.00%	Yes
87	Prestige Vaishnaoi Projects	Joint Venture	38.24%	No

VI. CSR Details

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	a. Turnover (in Rs. mn.)	40,804
	b. Net worth (in Rs. mn.)	119,652

Note: Under CSR details, revenue has been considered on a standalone basis (Rs. 40,804 mn). However, for all intensity calculations, revenue has been accounted for on a consolidated basis (Rs. 126,854 mn).

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26			FY 2024-25		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	N.A.	0	0	N.A.
Investors (other than shareholders)	Yes	0	0	N.A.	0	0	N.A.
Shareholders	Yes	0	0	N.A.	1	0	N.A.
Employees and workers	Yes	0	0	N.A.	0	0	N.A.
Customers	Yes	1325	4	N.A.	581	3	N.A.
Value Chain Partners	Yes	0	0	N.A.	0	0	N.A.
Other (please specify)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.prestigeconstructions.com/contact-us-corporate-office/
Investors (other than shareholders)	https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies
Shareholders	https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies
Employees and workers	https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies
Customers	https://www.prestigeconstructions.com/falcon-connect
Value Chain Partners	https://www.prestigeconstructions.com/contact-us-corporate-office/
Other (please specify)	

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

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

S r . No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions	Risk	Construction is inherently energy-intensive and contributes substantially to both direct and indirect greenhouse gas (GHG) emissions, including carbon dioxide (CO2) and methane, primarily from fuel consumption. If not properly managed, emissions and pollutants released during operations can pose significant environmental and regulatory risks for the Company.	The Company enhances energy efficiency through climate-responsive building designs, high-performance HVAC systems, energy-efficient lighting, and advanced energy monitoring solutions that reduce overall energy consumption. It also promotes the adoption of renewable energy through on-site generation and off-site green power procurement. To further lower its carbon footprint, the Company prioritizes local sourcing of raw materials, incorporates energy-efficient building systems, and uses Portland Pozzolana Cement (PPC) in non-structural construction activities. These initiatives collectively support reduced greenhouse gas emissions and improved resource efficiency.	Negative
2	Energy Management	Opportunity	The development and management of real estate projects demand extensive use of natural resources such as timber, water, and electricity. As a result, effective management of energy consumption is crucial to ensure resource efficiency and environmental sustainability.	Not Applicable	Positive
3	Sustainable Construction and Procurement	Opportunity	Companies are increasingly assessed based on the resource efficiency and carbon footprint of their real estate assets, their exposure to evolving environmental regulations related to construction, and the measures they undertake to enhance the environmental sustainability of their properties.	Not Applicable	Positive

S r . No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate Change	Risk	Climate change affects a wide range of geographies and industries, bringing with it significant physical risks such as floods, heatwaves, and wildfires. Additionally, it introduces transitional risks, including the shift towards mandatory renewable energy adoption, evolving regulatory frameworks, and changing market expectations related to sustainability.	The Company addresses climate change by integrating sustainable practices into its design processes, technological choices, and safety systems. It also promotes the use of renewable energy solutions, such as the installation of solar panels, to reduce its carbon footprint and enhance environmental resilience.	Negative
5	Water Management	Risk	Water plays a vital role across the construction, operation, and maintenance phases of real estate projects. Its usage can significantly affect the availability and quality of local water resources. Moreover, improper treatment or discharge of wastewater can result in environmental contamination and pose legal and compliance risks for the Company.	Prestige enhances water efficiency through smart irrigation systems, water-efficient fixtures, leak detection mechanisms, dual-flush systems, and low-water landscaping practices to minimise water consumption across its developments. Prestige also implements rainwater harvesting systems to support groundwater recharge and reuse harvested water for non-potable applications. In addition, on-site Sewage Treatment Plants (STPs) enable the treatment and recycling of wastewater for landscaping, flushing, and other operational uses, reducing reliance on freshwater sources and promoting sustainable water management.	Negative
6	Waste Management	Risk	The circular economy approach emphasizes the reuse, refurbishment, and recycling of materials and products. Adopting this model influences building design and material selection, encouraging more sustainable construction practices. Evolving regulations, shifting market demand, and advancements in technology further support this transition by potentially lowering costs and enhancing resource efficiency.	The Company ensures responsible waste disposal by partnering with authorized vendors and runs buyback programs for batteries. Waste is systematically segregated and managed at a centralized facility, with a strong focus on processing and recycling to promote sustainability throughout its operations.	Negative
7	Employee Well-being and Development	Risk	High employee retention rates indicate effective company policies and positive workplace practices, contributing to greater employee satisfaction. Conversely, high attrition rates may signal dissatisfaction, resulting in increased costs for recruitment and training, and potentially disrupting business continuity, especially in key roles.	As a certified “Great Place to Work,” we emphasize continuous re-skilling and upskilling of employees in emerging technologies via digital learning platforms. Our focus extends to retaining critical talent through team-building initiatives, health and wellness programs, and fostering a safe, inclusive, and supportive work environment.	Negative
8	Diversity and Inclusion	Opportunity	High levels of diversity and inclusion within the Company demonstrate employees' strong sense of belonging and commitment to a fair and equitable workplace.	Not Applicable	Positive
9	Customer Satisfaction	Opportunity	Customer satisfaction measures the effectiveness with which the Company delivers products and services that meet or surpass customer expectations, offering valuable insights into overall business performance.	Not Applicable	Positive

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

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c Web Link of the Policies, if available	https://www.prestigeconstructions.com/our-investors/investors-downloads/pepl-policies								
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	No	No	No	No	No	No	No	No	No
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SEBI LODR, 2015	LEED (IGBC & USGBC) ISO 9001: 2015	ISO 14001:2015 Wellness by IWCI (International Wellness Certification Institute) Certified Great Place to Work	GRESB	Certified Great Place to Work	ISO 14001: 2015 LEED (IGBC & USGBC) GRESB	CREDAI (Confederation of Real Estate Developers' Associations of India) Code of Conduct Indian Green Building Council (IGBC) Advocacy Standards	ISO 45001: 2018 National Building Code of India (NBC 2016)	ISO 9001: 2015 Wellness by IWCI
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Prestige Group's ESG roadmap focuses on strengthening sustainability integration across its operations. Immediate priorities include establishing a robust ESG governance framework, conducting materiality assessments, setting measurable targets, and enhancing transparency through regular disclosures. Over the short term, the company aims to reduce its environmental footprint, strengthen social and governance practices, and pursue external ESG recognitions. In the long term, Prestige Group aspires to achieve carbon-neutral operations, advance sustainable construction practices, foster a culture of sustainability, and establish itself as a leading ESG-driven real estate developer in India.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

FY 2025-26 marked a significant milestone for Prestige Group with record annual sales exceeding ₹30,000 Crores. This achievement reflects the trust our customers place in us and the unwavering commitment of our teams and partners. Our focus on innovation, quality and transparency has long guided how we grow, and it continues to shape how we lead.

Over the years, Prestige has evolved from being an asset developer into an integrated ecosystem developer focused on shaping holistic urban experiences. Our developments support evolving lifestyles, business ambitions, community needs and enduring economic value. At the same time, the global business landscape is undergoing a profound transformation shaped by climate risks, evolving stakeholder expectations, resource constraints and rapid urbanisation. In this ecosystem, sustainability has emerged as a strategic business imperative. We, at Prestige, are well-positioned to contribute meaningfully to creating sustainable and inclusive urban spaces that support the country's long-term progress.

Scaling Green Growth

At Prestige, we recognise that future-ready growth and resilience depend on our ability to integrate sustainability into everything we plan, build and operate. This perspective shapes our approach to decision-making and reinforces our commitment to responsible, future-oriented growth. In recent years, we have advanced ESG commitments across the business through targeted investments, enhanced governance mechanisms

and the operational adoption of environmental and social considerations. While decarbonisation and net-zero developments remain long-term ambitions, our current focus is on building credible and measurable pathways to scale green growth responsibly. This includes expanding the adoption of renewable energy, pursuing recognised green building certifications, and strengthening ESG data systems and reporting capabilities to support more informed decision-making, transparency, and long-term value creation.

Key Achievements

During FY 2025-26, guided by our ESG Council, we strengthened governance mechanisms, improved disclosures, embedded rigorous oversight and instituted assurance processes across our sustainability function. Technology-enabled ESG monitoring systems have improved the quality and visibility of sustainability data, supporting more informed decision-making across operations. Our initiatives spanned climate action, green buildings, circular economy practices, water stewardship, and community development; contributing to stronger industry positioning through improved ESG ratings, continued GRESB leadership and wider adoption of green building and WELL standards.

Sectoral Impacts and the Path Ahead

As a leading player in the built environment sector, we recognise the significant role our industry plays in advancing climate resilience and enabling more sustainable urbanisation. Our growth strategy is accordingly aligned with preparedness for a net-zero future, including low-carbon development, circular materials, renewable energy adoption and spaces designed to support more sustainable living and working. We have initiated early measures to strengthen value chain ESG integration and to manage Scope 3 emissions.

Impact Beyond Business

At Prestige, our commitment to sustainability extends beyond our business operations to the communities and ecosystems we impact. Through our CSR initiatives, we continue to focus on four key areas: Education, Health, Livelihoods, and Environment. We believe these are fundamental to enabling inclusive and resilient community development. Alongside these efforts, we have continued to advance initiatives focused on biodiversity conservation, lake rejuvenation, workplace safety culture, and wider community well-being, including the Prestige Green Promise initiative, which aims to plant one million trees across Bengaluru.

The Road Ahead

As we look to the future, we remain committed to deepening ESG integration, strengthening accountability and advancing meaningful progress across our environmental and social priorities. Our focus is on accelerating decarbonisation, expanding the green-certified portfolio and building the systems and partnerships needed to deliver on our long-term climate commitments.

I thank our customers, employees, investors, partners, and communities for their continued trust and collaboration. The progress reflected in this report is a shared achievement, and the road ahead is one we look forward to building through collaboration, sustainability and excellence.

Irfan Razack

Chairman and Managing Director
Prestige Group

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

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

Below are the ESG committee members.

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

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

If Yes please provide details

Below are the ESG committee members.

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

10 Details of Review of NGRBCs by the Company

Subject for Review		Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	ESG committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Board								
Subject for Review		Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Periodically or on need basis								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	Yes	Yes	No	No	Yes	No	No	Yes
	If yes, provide name of the agency.	N.A.	Intertek	Intertek	N.A.	N.A.	Intertek	N.A.	N.A.	Intertek
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	It is planned to be done in the next financial year (Yes/No)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	Any other reason (please specify)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

PRINCIPLE 2

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

PRINCIPLE 3

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

PRINCIPLE 4

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

PRINCIPLE 5

Businesses should respect and promote human rights.

PRINCIPLE 6

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

PRINCIPLE 7

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

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

PRINCIPLE 9

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

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	1. Strategic ESG Governance & Enterprise Risk Integration 2. Leadership Session - “Net Zero, Climate Risk & Business Resilience” 3. Board Workshop - “Global ESG Frameworks, Investor Expectations & ESG Ratings” 4. Executive Dialogue - “Value Chain Accountability, Scope 3 & BRSR Core Readiness” 5. Leadership Keynote - “Transforming ESG into Long-Term Business Value Creation”	100%
Key Managerial Personnel	5	1. ESG Reporting, BRSR Core & Assurance Readiness Program 2. Functional Workshop - “ESG Data Management, Dashboards & Technology Integration” 3. Capacity Building Session - “Scope 3 Emissions & Supplier ESG Engagement” 4. Operational Excellence Training - “Energy, Water, Waste & Sustainable Construction Practices” 5. Safety Leadership & Behaviour-Based Safety Culture Program	100%
Employees other than BOD and KMPs	490	- Safety - ESG - POSH - Wellbeing - Artificial Intelligence - Induction/ System Walk-through - LinkedIn Training - SAP Training - Matinee Masterclass - Leadership and Professional Excellence Journey - Cybersecurity Training - Construction Management Series - Project Management Professional Training	100%
Workers	0	Not Applicable	0

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

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

Yes

If Yes, provide details in brief

Prestige Group has a comprehensive anti-bribery policy embedded within its broader anti-fraud and vigilance framework. This policy applies to all employees, intermediaries, and entities engaged in contractual relationships with Prestige Group. It strictly prohibits anyone representing the Company from making or authorising any payment, either directly or indirectly, to a government official (including employees of government-owned companies) with the intent to influence their actions or decisions, or as an inducement for dishonest, illegal, or unethical conduct in business.

To further strengthen our anti-corruption stance, Prestige Group has implemented several key measures:

- Due Diligence:** We execute thorough due diligence, including customer screening in accordance with RERA, intermediary screening in line with our procurement policy, and staff background checks per our HR policy.
- Administrative and Internal Controls:** Our administrative and internal controls, such as segregation of duties and a transparent procurement process, are fundamental in preventing and detecting fraud.
- Physical and User Access Control:** Access controls to premises and IT systems are enforced as per our policies to minimise the risk of internal and external fraud.
- Fraud Alerts:** The Anti-Fraud and Vigilance Officer develops fraud alerts in collaboration with business departments to recognise and address fraudulent attempts promptly.
- Lessons Learnt:** Post-investigation, “lessons learnt” documents are created and circulated to all staff to increase fraud awareness and identification.
- Fraud Deterrence:** We implement deterrent activities to dissuade potential fraudsters by emphasising the likelihood of detection and consequences.
- Fraud Monitoring and Detection:** Early detection of fraud is crucial, and we put up defences to prevent recurrence.
- Fraud Trends:** We monitor and analyse fraud trends to stay ahead and implement preventive measures proactively.
- Fraud Reporting Escalation Mechanism:** Various channels, such as a call centre for external fraud and a dedicated email for internal fraud, ensure incidents are reported to the Anti-Fraud and Vigilance Officer for necessary action.

For detailed information, the full anti-bribery policy can be accessed under anti-fraud and vigilance policy on the Company’s website.

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

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

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

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0		0	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

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

During the reporting period, the Company did not receive any complaints, nor were there any fines, penalties, or enforcement actions imposed by regulatory authorities, law enforcement agencies, or judicial bodies concerning corruption or conflicts of interest. Consequently, no corrective or remedial measures were necessary during the reporting period.

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

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables*	57	61

* Note: For the purpose of this calculation:

1. Accounts Payable includes trade payables (Note no. 34 of audited Consolidated Financial Statements (CFS) and creditors for capital expenditure (Note no. 35 of CFS) for the year ended 31 March 2026)
2. Cost of Goods/Services procured includes Contractor cost, Purchase of materials, Land Cost, Purchase of completed units, Gross capex additions (Note 8 to 11 of CFS) and other expenses (Note no. 43 from CFS) excluding Property tax, sitting fees, bad debts and credit loss, Donations and Contributions to political parties.

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales**	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.18%	1.37%
	b. Sales (Sales to related parties / Total Sales)	2.68%	3.31%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	85.93%	87.27%
	d. Investments	20.69%	28.97%

*The company is in the process of compiling purchases with Trading Houses as per the definition of Trading Houses given in the Industry Standards Forum guidelines on BRSR Core. Accordingly, the details are not reported for this FY.

**As per the defined criteria and definition of a dealers/distributor, the Company does not have any sales to dealers/distributors.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
Not Applicable		

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

If Yes, provide details of the same.

Prestige Group has robust processes in place to avoid and manage conflicts of interest involving members of the Board. These processes include comprehensive disclosure requirements, regular audits, and adherence to a strict code of conduct. Board members are required to disclose any potential conflicts of interest, which are then reviewed and managed by a designated ethics committee to ensure transparency and integrity in all business dealings.

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

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

Essential Indicators

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

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0.00%	0.00%	N.A.
2	Capex	0.39%	0.32%	The installation of solar panels has decreased grid electricity consumption, contributing to the adoption of cleaner energy sources.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) Yes
b. If yes, what percentage of inputs were sourced sustainably 70.50%

- 3. 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)	Not Applicable
(b)	E-waste	
(c)	Hazardous waste	
(d)	Other waste	

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

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

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No) Yes

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
681008	The Prestige, Mumbai	Refer Note*	Cradle-to-Gate with construction	Yes	No	https://d1t2fddy6amcvs.cloudfront.net/esg/prestige-esgstrategy-and-approach-for-developingprojects.pdf
681008	Prestige 101 X Axis	Refer Note*	Cradle-to-Gate with construction	Yes	No	https://d1t2fddy6amcvs.cloudfront.net/esg/prestige-esgstrategy-and-approach-for-developingprojects.pdf

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.
681008	Prestige 101 Y Axis	Refer Note*	Cradle-to-Gate with construction	Yes	No	https://d1t2fdy6amcvs.cloudfront.net/esg/prestige-esgstrategy-and-approach-for-developingprojects.pdf

*Note: A third-party consultant has been appointed to undertake a Life Cycle Assessment (LCA) for three of the Company's commercial properties. As the properties have not commenced any operational activities, it did not contribute to the Company's revenue during the reporting period.

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

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

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2025-26	FY 2024-25
	Not Applicable		

Note: Prestige Group encourages the adoption of sustainable construction materials, including green cement, fly ash, and green steel, wherever technically feasible and commercially viable. Contractors and sub-contractors are guided to prioritize the use of such environmentally preferred materials in accordance with project specifications, applicable standards, and procurement requirements.

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

Sr. No.	Particular	FY 2025-2026			FY 2024-2025		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2	E waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3	Hazardous waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4	Other waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

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

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

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

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	8801	8779	99.75%	8714	99.01%	0	0.00%	795	9.03%	0	0.00%
Female	2291	2268	99.00%	2268	99.00%	2185	95.00%	0	0.00%	0	0.00%
Total	11092	11047	99.59%	10982	99.01%	2185	95.00%	795	9.03%	0	0.00%
Other than permanent employees											
Male	494	211	42.71%	211	42.71%	0	0.00%	206	41.70%	0	0.00%
Female	66	29	43.94%	29	43.94%	29	43.94%	0	0.00%	0	0.00%
Total	560	240	42.86%	240	42.86%	29	43.94%	206	41.70%	0	0.00%

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

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

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

Particular	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.15%	0.18%

Note:

- This indicator is reported on standalone basis.
- Well-being measures include the premium paid towards health insurance, term life insurance, personal accidental insurance and maternity leave salary.
- Previous year (FY 24-25) percentage has been updated to align with the current year methodology.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	0	Yes	100%	0	Yes
Gratuity	100%	0	Yes	100%	0	Yes
ESI	100%	0	Yes	N.A.	0	Yes
Others - please specify						

Note: 100% of eligible employees are covered under retirement benefits.

3. Accessibility of workplaces

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

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

Prestige Group is committed to creating an inclusive and accessible environment across its premises in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The Group strives to ensure that its offices and facilities are designed to accommodate the needs of differently abled employees, visitors, and other stakeholders.

Accessibility features across its premises include ramps, spacious staircases, elevators, wide doorways, and accessible washrooms to facilitate easy movement for wheelchair users. Safety infrastructure such as fire extinguishers and emergency alarm buttons is installed at accessible heights. Accessible restrooms are equipped with anti-skid flooring, emergency call buttons, user-friendly locking mechanisms, and lever-operated or sensor-based taps to enhance convenience and safety.

All newly developed facilities are designed in compliance with applicable accessibility standards. At the same time, existing buildings are being upgraded in a phased manner by incorporating features such as non-slip ramps with handrails at entry and exit points and level flooring to improve ease of movement and accessibility for persons with disabilities.

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

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

<https://d1t2fddy6amcvs.cloudfront.net/investors/policies/Environmental-and-Social-and-Governance-Policy.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	N.A.	N.A.
Female	83%	83%	N.A.	N.A.
Total	91.5%	91.5%	N.A.	N.A.

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	No	
Other than Permanent Workers	No	

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Employees	Yes	Prestige Group has established a robust grievance management framework to provide employees with a fair, transparent, and accessible channel for raising workplace concerns. While concerns may initially be communicated verbally, they are formally processed once submitted through the prescribed written grievance mechanism. Issues raised may relate to compensation and benefits, transfers, career progression, workplace behaviour, or other employment-related matters. The grievance redressal framework includes the following key elements: - Employee Grievance Mechanism: A formal process designed to facilitate the timely, impartial, and confidential resolution of employee concerns while upholding fairness and respect. - Whistleblower Framework: Enables employees to report unethical conduct, policy violations, fraud, or other instances of misconduct through secure reporting channels, with protection against retaliation. - Prevention of Sexual Harassment (POSH): Complaints relating to sexual harassment are addressed by the Internal Complaints Committee (ICC) in accordance with the Company's POSH Policy and applicable legal requirements. - Coverage Across the Workforce: The grievance mechanism is available to both permanent and temporary employees, ensuring consistent access to redressal and equitable treatment across the workforce.
Other than Permanent Employees	Yes	

Note: There have been no changes to the grievance redressal mechanism during the current reporting year. Accordingly, the above disclosure remains consistent with the previous reporting period.

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

Category	FY 2025-26			FY 2024-25		
	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	11092	0	0%	9014	0	0%
Male	8801	0	0%	7243	0	0%
Female	2291	0	0%	1771	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	9295	9295	100%	7955	85.58%	7692	7692	100%	1372	17.84%
Female	2357	2357	100%	2097	88.97%	1816	1816	100%	312	17.18%
Total	11652	11652	100%	10052	86.27%	9508	9508	100%	1684	17.71%
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	9295	9295	100%	7243	7243	100%
Female	2357	2357	100%	1771	1771	100%
Total	11652	11652	100%	9014	9014	100%
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

The entity has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001 principles across all its projects and operational locations. The system covers:

- All employees, contractual workforce, and site visitors across projects.
- All phases of construction activities including design interface, execution, commissioning, and maintenance.
- High-risk operations such as Work at Height, Lifting, Excavation, Electrical works, and Confined Space entry.
- Contractor and subcontractor safety management through prequalification, onboarding, and continuous monitoring.
- Lifecycle-based risk management from project initiation to handover.

The OHSMS is integrated with digital platforms for real-time monitoring, reporting, and compliance tracking across all sites.

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

The entity follows a structured and proactive approach for hazard identification and risk assessment, including:

- Job Safety Analysis (JSA)** for all routine and non-routine activities
- Permit-to-Work (PTW)** system for high-risk activities such as hot work, confined space entry, electrical isolation, lifting operations, and work at height
- Hazard Identification and Risk Assessment (HIRA)** conducted at project start and periodically reviewed
- Daily Tool Box Talks (TBTs)** and pre-task briefings to identify activity-specific hazards
- Safety inspections and audits** (internal, external, and third-party)
- Behavior-Based Safety (BBS)** observations and reporting
- Near-miss reporting and incident investigation systems** to identify latent hazards
- Management of Change (MOC)** process to assess risks arising from changes in design, method, materials, or manpower
- Periodic risk reassessment** based on site conditions, progress stage, and incident trends

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

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The entity has implemented a comprehensive Occupational Health, Safety & Wellbeing (OHS&W) Management System aligned with applicable legal requirements and international standards such as ISO 45001. The system is uniformly deployed across all project sites and corporate offices.

Key measures include:

- Leadership & Governance:**
Strong commitment from top management through defined HSE policy, objectives, and periodic review of safety performance.
- Hazard Identification & Risk Assessment (HIRA):**
Systematic identification of hazards through Job Safety Analysis (JSA), method statements, and risk registers for all routine and non-routine activities.
- Standard Operating Procedures (SOPs):**
Implementation of detailed SOPs and permit-to-work systems for high-risk activities such as work at height, lifting operations, excavation, confined space entry, and electrical works.
- Training & Competency Development:**
Mandatory safety induction for all workers, along with periodic refresher trainings and specific competency programs for high-risk activities.
- Workplace Monitoring & Inspections:**
Regular safety inspections, audits, and leadership walkthroughs to ensure compliance and identify improvement opportunities.
- Use of PPE and Safety Equipment:**
Provision and enforcement of appropriate Personal Protective Equipment (PPE) and installation of engineering controls such as guardrails, barricading, and safety nets.
- Health & Wellbeing Initiatives:**
Periodic health check-ups, occupational health centres at project sites, fatigue management, and wellness programs.
- Incident Reporting & Learning System:**
Robust reporting mechanisms for incidents, near-misses, and unsafe conditions, with emphasis on root cause analysis and preventive actions.
- Worker Engagement & Communication:**
Toolbox talks, safety committees, and behavior-based safety programs to promote a proactive safety culture.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (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 entity has established a structured Corrective and Preventive Action (CAPA) framework to address safety-related incidents and significant risks identified through assessments of health & safety practices and working conditions.

Incident-based corrective actions:

All safety incidents, including first aid cases, medical treatment cases, lost time injuries, and near misses, are investigated within defined timelines. Root cause analysis is carried out to identify immediate, underlying, and root causes. Based on findings:

Unsafe conditions are rectified immediately (e.g., barricading, equipment repair, access control).

Unsafe acts are addressed through retraining, supervision, and disciplinary controls where required.

Implementation of corrective measures:

Corrective actions include engineering controls (e.g., installation of guardrails, safety nets), administrative controls (revision of method statements, permit conditions), and strengthening PPE compliance.

Systemic preventive actions:

Learnings from incidents are translated into preventive actions across all projects, including:

Revision of SOPs / risk assessments (HIRA, JSA)

Introduction of additional control measures for high-risk activities

Focused competency training for concerned workgroups

Action tracking and closure:

All corrective and preventive actions are logged in a centralized tracking system with defined responsibility and target dates. Closure is verified by the EHS team before formal close-out.

Actions on significant risks identified through assessments:

Risks identified during internal audits, inspections, safety observations, and working condition assessments are addressed through:

- Immediate risk mitigation for high and critical risks
- Escalation to project leadership for resource allocation
- Inclusion in periodic safety review meetings for monitoring

Monitoring effectiveness:

Effectiveness of implemented actions is evaluated through repeat inspections, audits, and trend analysis of incident data (e.g., TRIR, near-miss reporting trends).

Continuous improvement:

Recurring issues and high-risk trends are analyzed at management review forums, leading to targeted interventions and continual strengthening of safety controls.

Leadership Indicators

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Not Applicable

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

Prestige Group has established a robust framework to promote compliance with applicable statutory obligations across its value chain. The Group requires all value chain partners to fulfil regulatory requirements, including tax deductions and other statutory dues, as part of its contractual expectations. Compliance is monitored through the inclusion of relevant clauses in agreements, periodic audits and site inspections, and verification of supporting documents evidencing timely payment of statutory obligations.

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:

Particular	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA) No

5. Details on assessment of value chain partners:

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

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

During the reporting year, assessments of the health, safety, and working conditions of value chain partners did not identify any significant risks or areas of concern. Prestige Group requires all value chain partners to provide safe and healthy workplaces by incorporating occupational health and safety obligations into contractual agreements.

The Group's Health and Safety Policy is uniformly applicable to all contractors engaged across project sites. Comprehensive occupational health and safety requirements, including risk assessments, preventive measures, and corrective action protocols, are communicated and implemented across all projects. Value chain partners are expected to comply with the Group's Health and Safety Policy, as well as all applicable occupational health and safety laws and regulations.

Compliance is monitored through periodic as well as unannounced audits to evaluate adherence to established standards. Where gaps or instances of non-compliance are identified, corrective actions are communicated with defined timelines for implementation, supporting continuous improvement and reinforcing accountability across the value chain.

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

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

Essential Indicators

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

Prestige Group considers the identification of key stakeholder groups to be a fundamental aspect of driving the success of its initiatives. The process begins with a comprehensive assessment of the Company's operations to identify and classify stakeholders based on their level of influence and the extent to which they are impacted by the business. Internal stakeholders include employees, the Board of Directors, channel partners, and vendors, while external stakeholders comprise government authorities, regulatory bodies, local communities, customers, investors, and the media. The Company also evaluates the social and environmental impacts of its operations to ensure that communities affected by its activities are appropriately identified and actively engaged. By gaining a clear understanding of stakeholder expectations, Prestige is better equipped to anticipate emerging needs, manage potential risks proactively, and build long-term, trust-based relationships that contribute to sustainable business growth.

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

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

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Prestige Group has established a structured approach to engaging stakeholders on key economic, environmental, and social matters. A central element of this process is its stakeholder-led materiality assessment, through which feedback on Environmental, Social, and Governance (ESG) topics is gathered using digital surveys across diverse stakeholder groups, including employees, vendors, contractors, customers, channel partners, and members of the management committee. The feedback received is systematically analysed by the management team and presented to the Board for review and approval.

During the reporting period, the Company also collaborated with sustainability experts to reassess its material topics by aligning them with global ESG rating methodologies, leading sustainability reporting frameworks, and industry peer benchmarking. The outcomes of this assessment informed the identification of priority sustainability topics and the development of relevant sustainability targets, ensuring that stakeholder perspectives are effectively embedded into strategic decision-making at the Board level.

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

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

We regularly engage with stakeholders to understand their key environmental, social, and governance (ESG) concerns and expectations. Through a structured materiality assessment process, we evaluate our most significant risks and opportunities using both qualitative and quantitative criteria across multiple dimensions. Our approach is aligned with the principles of integrated reporting and the latest GRI Standards.

Oversight of stakeholder engagement activities is provided by the ESG Committee, with regular review by the Board. The ESG Committee leads the materiality assessment process, identifying the ESG topics that are most significant to the Company and its stakeholders. To strengthen stakeholder communication and ensure consistent implementation across the organisation, we have established standardised debriefing processes, developed dedicated training modules, and instituted internal forums that enable local managers to share insights, experiences, and best practices.

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

Prestige Group is committed to engaging with vulnerable and underrepresented stakeholder groups to understand their unique needs and promote inclusive and equitable development. We work closely with NGOs and regulatory authorities to strengthen social protection measures for workers by facilitating access to essential rights and benefits. In addition, we promote local economic development by prioritising procurement from Micro, Small, and Medium Enterprises (MSMEs), thereby supporting the growth of local businesses and communities. Through these initiatives, we strive to create shared value, empower underserved communities, and reinforce our commitment to responsible and inclusive business practices.

PRINCIPLE 5 Businesses should respect and promote human rights.

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

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	11,092	11,092	100%	9014	9014	100%
Other than permanent	560	560	100%	494	494	100%
Total Employees	11652	11652	100%	9508	9508	100%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	0	0	0%	0	0	0%
Total Workers	0	0	0%	0	0	0%

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	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	7436	0	0%	7436	100%	6049	0	0%	6049	100%
Female	1797	0	0%	1797	100%	1385	0	0%	1385	100%
Total	9233	0	0%	9233	100%	7434	0	0%	7434	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

Note: i. For FY 25-26 The total employee count is auto-populated in XBRL using consolidated figures, whereas BRSR uses standalone figures, causing percentage variations the XBRL.

ii. For FY 25-26 The total employee count is auto-populated in XBRL using consolidated figures, whereas BRSR uses standalone figures, causing percentage variations the XBRL.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	6	7,69,83,606	2	1,80,00,000

Note:

- Remuneration details are reported on standalone entity level.
- The Board of Directors (BOD) count includes Independent Directors. However, Independent Directors do not receive salaries; they are remunerated solely through sitting fees.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	15.60%	15.30%

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

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? Yes

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

Prestige Group has implemented a comprehensive grievance redressal framework to address human rights-related concerns effectively. Responsibility for managing such grievances rests with designated personnel, including the Human Resources (HR) department and relevant business leaders, who ensure that reported issues are addressed promptly and appropriately. Employees and other stakeholders can raise concerns through multiple accessible channels, including formal grievance mechanisms, direct interactions during site engagements, and the Company's intranet, which provides contact information for senior leadership. These mechanisms are designed to provide a confidential, transparent, and accessible process for the timely and fair resolution of human rights-related grievances.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour / Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Prestige Group is committed to fostering an inclusive, respectful, and safe workplace where every individual is treated with dignity and fairness. The Company has established robust mechanisms to prevent and address incidents of discrimination, harassment, and other workplace misconduct. All grievances are handled confidentially, impartially, and without retaliation in accordance with the Company's Code of Conduct and Vigil Mechanism (Whistle Blower Policy). Oversight of the grievance redressal process is provided by the Executive Director - HR, Admin & IT, ensuring that concerns are investigated and resolved in a timely and appropriate manner. Through these measures, the Company promotes a culture of trust, accountability, and respect, empowering employees and other stakeholders to raise concerns without fear.

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

10. Assessments for the year:

Name of the Assessment	% 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	

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

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

Leadership Indicators

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

During the reporting period, no business processes were revised or introduced as a result of addressing human rights grievances or complaints.

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

Prestige Group did not conduct a formal human rights due diligence assessment during the reporting period. However, the Company remains committed to upholding human rights across its operations and integrating human rights considerations into its policies and practices. As part of its evolving ESG journey, Prestige Group intends to progressively strengthen its approach by exploring structured human rights due diligence processes in the future.

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

4. Details on assessment of value chain partners:

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0%
Discrimination at workplace	64%
Child Labour	64%
Forced Labour/Involuntary Labour	64%
Wages	64%
Others - please specify	

Note - We have conducted an ESG self-assessment covering our key vendors, determined by their overall value of business.

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

Based on the findings of the value chain assessment, the Company plans to conduct targeted training and awareness programmes for its value chain partners to strengthen their understanding of ESG principles and promote alignment with the Company's sustainability expectations.

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

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

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	258,436.65	312,379.08
Total fuel consumption (B)	6,932.78	7,183.37
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	265,369.43	319,562.45
From non-renewable sources		
Total electricity consumption (D)	384,246.31	298,452.89
Total fuel consumption (E)	103,107.24	79,723.35
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	487,353.55	378,176.24
Total energy consumed (A+B+C+D+E+F)	752,722.98	697,738.68
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000059338	0.0000094938
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0001206929	0.0001961423
Energy intensity in terms of physical output [Total energy consumed (in GJ) / Full Time Equivalent Employee]	64.600324129	73.3843799278
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

Note:

- As per Industry Standards Forum guidelines, Energy consumption has been calculated for office locations using spend-based method where electricity units and fuel consumption were not monitored.
- Energy consumption at the under-construction sites and projects is not considered.
- Energy consumption is adjusted for tenant recoveries.
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Certain hotel properties within Prestige Group's portfolio are designated as Designated Consumers (DCs) under the Government of India's Perform, Achieve and Trade (PAT) Scheme. In line with the scheme requirements, the Group has implemented energy efficiency initiatives to enhance operational performance, ensure regulatory compliance, and support its broader sustainability objectives. Progress against these initiatives is monitored on a regular basis to ensure continued alignment with energy efficiency targets.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	708,813.78	584,959
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	708,813.78	584,959
Total volume of water consumption (in kilolitres)	708,813.78	584,959
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000055876	0.0000079593
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.000113652	0.0001644386
Water intensity in terms of physical output [Total water consumption (in KL) / Full Time Equivalent Employee]	60.8319412976	61.52282289
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

Note:

- The company has realigned its water consumption calculation methodology in accordance with Industry Standards Forum guidelines. As per CGWA assumptions, a standard of 45 litres per person per day is used to estimate water consumption and this is included under third-party water. Where available, for hospitality locations, actual water procured is considered.
- Water consumption at the under-construction sites and projects is not considered.
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.34, as published by the International Monetary Fund (IMF) for India for the financial years 2025-26.
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment - please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment - please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

Note:

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

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

If yes, provide details of its coverage and implementation.

Prestige Group reuses treated wastewater from on-site Sewage Treatment Plants (STPs) for non-potable applications such as flushing, HVAC cooling, landscaping, and cleaning, in line with Zero Liquid Discharge (ZLD) principles. All operational sites operate under valid Consent to Establish (CTE) and Consent to Operate (CTO) approvals from the respective State Pollution Control Boards. The Company has established monitoring mechanisms and operational controls to maximise water reuse, minimise freshwater consumption, and eliminate wastewater discharge, reinforcing its commitment to responsible water stewardship.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	(mg/Nm3)	150.45	74.26
SOx	(mg/Nm3)	12.94	14.91
Particulate matter (PM)	(mg/Nm3)	39.9	46.16
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others - please specify		0	0

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

If yes, name of the external agency.

A TO Z ENVIRO TEST HOUSE
BANGALORE ANALYTICAL RESEARCH CENTRE
ECO SERVICE INDIA PVT. LTD.
POLUCHEM LABORATORIES PVT. LTD.
PRASAD ENVIRO LABS PVT. LTD.
SLN TESTING LABORATORY PVT. LTD.
VSIX ANALYTICAL LABS PVT. LTD.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8,865.12	6,941.54
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	75,781.91	60,270.90
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations (in rupees)]		0.0000006673	0.0000009145
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations in rupees adjusted for PPP]		0.000013572	0.0000188942
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) /Full Time Equivalent Employee]		7.2645920819	7.0690413635

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

If yes, name of the external agency.

Vinay and Keshava LLP

Note:

- Emissions from energy consumption at under-construction sites and projects have not been considered
- Refill gas at most project locations is covered under Annual Maintenance Contracts (AMCs) and has therefore not been included in emission calculations.
- Emissions have been adjusted to exclude recoveries from tenants.
- Emission factors used for GHG calculations are sourced from:
 - EPA's GHG Emission Factors Hub
 - CEA's CDM - CO2 Baseline Database User Guide, Version 21
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) Yes

If Yes, then provide details.

Prestige Group has implemented a range of initiatives to reduce greenhouse gas (GHG) emissions and improve energy efficiency across its operations. Key measures include the installation of solar panels at multiple properties and the procurement of renewable energy, including solar, wind, and hydro power, to reduce reliance on conventional energy sources.

The Group also focuses on enhancing energy efficiency through the use of LED lighting, energy-efficient HVAC systems, and 5-star rated equipment. Its green building developments incorporate sustainable design features such as water-efficient fixtures and environmentally preferred construction materials, with several projects pursuing or achieving green building certifications.

In addition, Building Automation Systems (BAS) are deployed to optimise the operation of lighting, air conditioning, and ventilation systems, enabling more efficient energy management. Collectively, these initiatives support Prestige Group's efforts to lower its carbon footprint and advance sustainable real estate development.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	124.37	57.41
E-waste (B)	2.02	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	208.21	0
Battery waste (E)	2.20	1.75
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	8.97	2.14
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,390.37	1,664.02
Total (A+B + C + D + E + F + G + H)	4,736.14	1,725.82
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000000373	0.0000000235
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP]	0.0000007594	0.0000004851
Waste intensity in terms of physical output [Total waste generated (in MT) / Full Time Equivalent Employees]	0.4064654739	0.1815124106

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	697.55	549.26
(ii) Re-used	0	0
(iii) Other recovery operations	1,847.64	62.69
Total	2,545.19	611.95

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0.36	0
(ii) Landfilling	0.10	69.99
(iii) Other disposal operations	2,190.49	1,043.89
Total	2,190.95	1,113.87

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

If yes, name of the external agency.

Vinay and Keshava LLP

Note:

- FY 2024-25 waste figures were estimated based on NBC commercial refuse standards (for 312 working days), whereas FY 2025-26 figures reflect actual data captured via established data collection systems. Due to this transition, year-on-year data is not directly comparable.
- C&D waste managed by sub-contractors is excluded from this report. Disclosed figures represent only the waste directly handled by the Prestige Group and do not cover under-construction or ongoing project sites.

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

The Prestige Group follows a structured waste management approach focused on segregation, recycling, and compliance. Waste is segregated at source into biodegradable, recyclable, and hazardous streams; organic waste is treated through composting or Organic Waste Converters, while dry waste is sent to authorized recyclers. Hazardous waste such as used oil, paints, and chemicals is safely stored and disposed of through certified vendors in line with regulatory requirements. The company also emphasizes reducing the use of hazardous and toxic chemicals by adopting eco-friendly materials and safer alternatives, and by implementing strict handling and disposal protocols where such substances are unavoidable.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Southern Star	519768	28.04.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F519768%2F2025&proposal=118181968
JW Marriott Plantation Resort	558440	03.02.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F558440%2F2025&proposal=419044378

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

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

Leadership Indicators

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

For each facility / plant located in areas of water stress, provide the following information:		
(i) Name of the Area		Not Applicable
(ii) Nature of Operations		Not Applicable
(iii) Water withdrawal, consumption and discharge in the following format:		
Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	N.A.	N.A.
(ii) Groundwater	N.A.	N.A.
(iii) Third party water	N.A.	N.A.
(iv) Seawater / desalinated water	N.A.	N.A.
(v) Others	N.A.	N.A.
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) - the relevant metric may be selected by the entity	N.A.	N.A.
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment		
With treatment - please specify level of treatment	N.A.	N.A.
(ii) To Groundwater		
No treatment		
With treatment - please specify level of treatment		
(iii) To Seawater		
No treatment	N.A.	N.A.
With treatment - please specify level of treatment	N.A.	N.A.
(iv) Sent to third-parties		
No treatment	N.A.	N.A.
With treatment - please specify level of treatment	N.A.	N.A.
(v) Others		
No treatment	N.A.	N.A.
With treatment - please specify level of treatment	N.A.	N.A.
Total water discharged (in kilolitres)		
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.		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)			
		4,17,150.30 tCO2e	0
Total Scope 3 emissions per rupee of turnover [Total Scope 3 emissions (in MTCO2e) / Revenue from operations (in rupees)]			
		0.0000032884	0
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			
		0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			
No			
If yes, name of the external agency.			
Not Applicable			

Note:

Scope 3 emissions include emission from Category 1,2,3,4,5,6,7.

We have used DEFRA and USEPA emission factor to calculate the scope 3 emissions

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

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

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

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

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

Prestige Group has established a structured approach to business continuity and disaster preparedness through integrated risk assessment, emergency response protocols, and a comprehensive Disaster Management Plan (DMP). The DMP is built around four key phases mitigation, preparedness, response, and recovery to ensure operational resilience and minimise the impact of unforeseen events.

Preparedness measures include mock drills, first-aid arrangements, resource inventories, public awareness initiatives, and coordination with emergency services. Mitigation efforts focus on disaster-resilient infrastructure, risk-informed planning, and community awareness to reduce potential impacts. During emergencies, established response protocols facilitate timely warnings, emergency operations, medical assistance, and rescue efforts, while recovery activities prioritise the restoration of essential services, infrastructure, and communication systems. These measures support operational continuity and enable a coordinated response to disruptions across the Group's operations.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

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

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 64%

Note - We have conducted an ESG self-assessment covering our key vendors, determined by their overall value of business.

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

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

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

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

Essential Indicators

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National/ International)
1.	Builders Association of India (BAI)	National
2.	Confederation of Indian Industry (CII)	National
3.	Confederation of Real Estate Developers Association of India (CREDAI)	National
4.	Indian Green Building Council (IGBC)	National
5.	Karnataka Employers Association (KEA)	State
6.	Maharashtra Chamber of Housing Industry (MCHI)	State
7.	National Real Estate Development Council (NAREDCO)	National
8.	National Safety Council of India (NSCI)	National
9.	Shopping Center Association of India (SCAI)	National
10.	The Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State

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

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

Leadership Indicators

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

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

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

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

Essential Indicators

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

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

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

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

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

At Prestige, robust mechanisms are established to receive, manage, and resolve grievances raised by community members in a timely and transparent manner. Residents and other stakeholders can submit their concerns through multiple channels, including email, telephone, and the service ticketing system available on the dedicated customer portal. All grievances are systematically recorded, monitored, and addressed within defined turnaround timelines. Concerns relating to violations of company policies or unethical conduct are escalated through the Vigil Mechanism (Whistle Blower Policy), under which community members may report such matters directly to the Vigilance Officer via email at acchairman@prestigeconstructions.com. These mechanisms reinforce transparency, accountability, and an effective grievance redressal process for community-related issues.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	5.02%	4.57%
Directly from within India	99.67%	99.66%

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

Particular	FY 2025-26	FY 2024-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/ metropolitan)		

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

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

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

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

Not Applicable

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

Not Applicable

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

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

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

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

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Access to quality education in remote regions of Northeast India	723	100%
2	Scholarship support for deserving and meritorious students	40	100%
3	Education access initiative for children across India	50	100%
4	Strengthening access to primary healthcare services	107,960	100%
5	Support for specialised and advanced healthcare interventions	63	100%
6	Ambulance, medical equipment and healthcare support	451	100%
7	Disaster relief, healthcare and community rehabilitation	4,000	100%
8	Strengthening community resilience through essential assistance	222,167	100%

PRINCIPLE

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

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

Essential Indicators

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

Customers can raise complaints or grievances through the ticketing module available on the Customer Portal and the My Prestige App. The Company is committed to acknowledging all complaints within 48 hours of receipt, with resolutions targeted within 7 to 14 working days, depending on the nature and complexity of the grievance.

<https://www.prestigeconstructions.com/falcon-connect>.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	N.A.
Safe and responsible usage	N.A.
Recycling and/or safe disposal	N.A.

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

Particular	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	1325	4		581	3	

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

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

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

If available, provide a web link of the policy

Prestige Group has established a comprehensive framework to manage cybersecurity and data privacy risks, supported by documented policies, technical safeguards, and internationally recognised standards. The framework is designed to protect personal information, strengthen information security, and promote responsible data management across the organisation.

Key elements of the framework include:

- Information Security Governance:** Prestige Group has implemented an Information Security Management System (ISMS) aligned with ISO 27001:2022. The ISMS Policy is communicated across the organisation to foster awareness and ensure adherence to secure information management practices.
- Privacy and Data Protection:** Personal information is collected only through authorised channels, such as registrations and user submissions, and is processed for legitimate business purposes, including service delivery, user engagement, operational improvements, and customer communication, while providing users with opt-out options where applicable.
- Security Controls:** Appropriate technical and administrative safeguards, including password-protected systems and secure databases, are implemented to protect information from unauthorised access, misuse, or disclosure.
- Responsible Data Sharing:** Personal information is not sold or disclosed to third parties except to trusted service providers operating under appropriate confidentiality obligations. Any external websites or services accessed through links on the Company's platforms are governed by their respective privacy policies.
- Website and User Experience:** Cookies and similar technologies are used to improve website functionality, analyse visitor traffic, and enhance the overall user experience.
- Protection of Children's Privacy:** The Company complies with the Children's Online Privacy Protection Act (COPPA) and does not knowingly collect personal information from individuals under the age of 13.
- Policy Administration:** Users acknowledge and accept the Privacy Policy through continued use of the Company's website. The policy is reviewed periodically, and any updates are made available through the dedicated privacy page <https://www.prestigeconstructions.com/privacy-policy>

6.
Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Prestige Group identified several fraudulent websites impersonating its brand and engaging in unlawful activities. To mitigate associated risks and safeguard customers, the Company implemented the following measures:

Fraudulent Website Takedown: The identified websites were promptly taken down in coordination with relevant authorities and service providers to prevent further customer impact.

Incident Management Policy: A comprehensive Incident Management Policy has been established to ensure a structured, timely, and effective response to potential cybersecurity incidents.

Strengthened Endpoint Security: Endpoint security measures have been enhanced to proactively identify, investigate, and mitigate potential cyber threats across the Company's digital infrastructure.

These initiatives demonstrate the Company's proactive approach to protecting its digital assets, strengthening cybersecurity resilience, and maintaining customer trust.

7.
Provide the following information relating to data breaches

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

Leadership Indicators

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

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

- Prestige Group website: <https://www.prestigeconstructions.com/>
- Prestige Customer portal: <https://www.prestigeconstructions.com/falcon-connect/>
- RERA website:
 - <https://rera.karnataka.gov.in/>
 - <https://rera.kerala.gov.in/>
 - <https://rera.tn.gov.in/>
 - <https://maharera.maharashtra.gov.in/>
 - <http://rera.telangana.gov.in/>
 - <https://rera.goa.gov.in/reraApp/>
- Prestige Group quarterly magazine: Falcon news

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

Prestige Group promotes the safe and responsible use of its properties through a range of initiatives introduced during handover and reinforced throughout occupancy. Key initiatives include:

- Occupant Awareness Guidelines:** Residents are provided with guidelines outlining key dos and don'ts for the appropriate use of the premises and common amenities, encouraging responsible behaviour and safe practices.
- Safety Signage:** Clear safety and cautionary signage is displayed across common areas, including elevators, swimming pools, driveways, and other shared facilities, to guide occupants on the safe use of amenities.
- Emergency Contact Information:** Occupants are provided with access to essential emergency contact details, including ambulance, police, fire, and utility service numbers, to facilitate timely assistance during emergencies.
- Fire Safety and Emergency Preparedness:** Properties are equipped with fire detection and prevention systems, and periodic fire drills are conducted to familiarise occupants with emergency response and evacuation procedures.
- Quality, Health, Safety, and Environment (QHSE) Protocols:** Visitors and contractors are required to comply with QHSE requirements, including the use of appropriate personal protective equipment (PPE) and obtaining the necessary work permits before undertaking interior works.

These initiatives help ensure that occupants are well informed about safety requirements and operational best practices, fostering a safe, secure, and responsible living and working environment.

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

Prestige Group's Property Management Team follows a structured communication process to keep occupants and tenants informed of planned disruptions to essential services. Key communication channels include:

- Mobile Application Alerts:** Real-time notifications regarding scheduled maintenance activities, such as water tank cleaning and lift servicing, are shared through resident engagement platforms such as MyGate. (<https://dashboard.mygate.com/login>)
- Notice Boards:** Information on planned service interruptions is displayed on notice boards located in common areas to ensure visibility for all occupants.
- Printed Notices:** Physical notices are distributed to residents in advance to communicate the nature and duration of planned maintenance activities.

These communication measures enable occupants to plan ahead, minimise inconvenience during scheduled service interruptions, and support the smooth management of property operations.

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

a. If yes, provide details in brief.

Prestige Group provides five categories of products and one service, which include:

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

Details regarding these products and services are communicated through various channels, including marketing and promotional materials, advertisements, brochures, application forms, customer agreements, the Company's website, social media platforms, and all certifications mandated under applicable laws and RERA regulations. This ensures that customers and other stakeholders have transparent and convenient access to relevant information about the Group's offerings.

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