

ADITYA BIRLA



REAL ESTATE

SH/XII/050/2025

07th July, 2025

Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 500040

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report of Aditya Birla Real Estate Limited ('the Company')

Ref: Regulations 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to Regulation 34(2)(f) of Listing Regulations, please find attached herewith the Business Responsibility and Sustainability Report for the financial year 2024-25, which forms part of the Integrated Annual Report for financial year 2024-25.

The above is for your information and record.

Thanking you,

Yours truly,
For **Aditya Birla Real Estate Limited**
(formerly Century Textiles and Industries Limited)



Atul K. Kedia
Jt. President (Legal) & Company Secretary

Encl: as attached

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Aditya Birla Real Estate Ltd. (also referred to as 'ABREL' or 'The Company') is pleased to release its Business Responsibility and Sustainability Report (BRSR) for FY 2024-25. In line with the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby submits the BRSR for FY 2024-25, along with Independent Assurance Statement provided by TUV India Private Limited.

As part of ABREL's commitment to responsible and sustainable business practices, aligned with the nine National Guidelines on Responsible Business Conduct (NGRBC) Principles, this document presents a transparent account of its performance and impacts. It also reaffirms the Company's efforts towards achieving net-zero emissions by 2050 in line with the Aditya Birla Group's (ABG) sustainability ambition.

This report outlines the strategic initiatives undertaken by ABREL to drive sustainable expansion and facilitate substantial value generation for all stakeholders.

Additionally, it underscores the Company's commitment to sustainability objectives deeply entrenched within its corporate responsibilities. Where applicable, it also details collaborative endeavours among value chain partners, reflecting ABREL's focus on attaining commendable sustainability benchmarks. Moreover, the Company has undergone assurance, as detailed in the Independent Assurance Report, and has gone the extra mile in ensuring transparent and accountable reporting practices.

ABREL commenced operations in the year 1897. Despite several market fluctuations, the Company has remained dedicated to ethical operations. Operating in two distinct segments, ABREL has undertaken all feasible measures to stand out as a leader in each segment. Research and development (R&D), along with technical innovations integrated into business operations, form the foundation of ABREL's success in each field.

The Company has conducted several initiatives to protect the environment. Efforts for this cause are aimed at reducing emissions that harm the environment and the communities around business operations. To ensure this, the Company has undertaken stringent measures from the initial stages, including the design stage in the Real Estate segment.



Artist's Impression

All the residential projects of ABREL have been certified as Green Buildings.

The flagship project, Birla Niyaara, is in the process of obtaining the Building Research Establishment Environmental Assessment Methodology (BREEAM) certification. The commercial buildings operate majorly on renewable energy. Furthermore, there are several energy efficiency measures in other business segments which have resulted in approximately 50% reduction in Scope 2 emissions.

To further reduce its environmental impact, the Company has implemented proactive measures to effectively manage waste. By-products are recycled, repurposed for energy generation, or vended to third parties.

Social responsibility is equally prioritised. To this end, the Company maintains a zero-tolerance policy towards human rights violations, ensuring safe workplaces for all.

This BRSR highlights ABREL's achievements and acknowledges its journey ahead.

Furthermore, by aligning with global frameworks like the United Nations Sustainable Development Goals (UN SDGs) and ABG's net-zero ambition, the Company remains committed to transparent, accountable, and innovative practices that benefit both people and the planet.

SECTION A: GENERAL DISCLOSURES



I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L17120MH1897PLC000163
2.	Name of the listed entity	Aditya Birla Real Estate Ltd. (formerly Century Textiles and Industries Limited)
3.	Year of incorporation	1897
4.	Registered office address	Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai – 400 030
5.	Corporate address	Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai – 400 030
6.	Email	abrel.esg@adityabirla.com
7.	Telephone	022 2495 7000
8.	Website	www.adityabirlarealestate.com
9.	Financial year for which reporting is being done	1 st April, 2024, to 31 st March, 2025
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE Limited) and BSE Ltd.
11.	Paid-up capital	₹ 111.69 Crores
12.	Name and contact details (telephone, Email address) of the person who may be contacted in case of any queries on the BRSR	Contact person: Mr. Shailendra Joshi Designation: Head of Environmental, Social, and Governance (ESG), Birla Estates Private Limited (BEPL) Email: abrel.esg@adityabirla.com Telephone: +91 22 2495 7000
	Reporting boundary *	The disclosures in this report are presented on a consolidated basis for ABREL and its two business segments, Pulp & Paper and its wholly owned subsidiary, BEPL. This comprehensive approach ensures a holistic view of ABREL's sustainability efforts across all sectors of its operations.
13.	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).	There are certain restatements due to changes in approach and methodology. Restated information has been denoted by (R#). The effects and reasons have been included under the respective Principles of this report. These restatements would enable consistency and comparability between the current and previous year's information.
14.	Name of assurance provider	TUV India Private Limited
15.	Type of assurance obtained	Limited Assurance



II. Products/services

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

Description of main activity	Description of business activity	% of turnover of the entity
 <p>1 Construction and Development</p>	<p>Real Estate: Birla Estates, the Real Estate segment of ABREL, has established a significant footprint in the premium to ultra-luxury residential markets. This is complemented by commercial and retail ventures, including office spaces and retail outlets. Demonstrating a firm commitment to excellence and versatility in real estate development, the segment is actively expanding through strategic acquisitions of land parcels and alliances across major cities. This aggressive expansion strategy underscores ABREL's dedication to continually enhancing its presence and offerings in the real estate sector.</p>	26.00
 <p>2 Manufacturing</p>	<p>Pulp & Paper: ABREL's manufacturing facility in Lalkuan, Uttarakhand, is known for its diverse production capabilities, encompassing a wide array of paper products such as writing and printing paper, tissue paper, and paperboard. Additionally, the facility houses a unit dedicated to producing raw materials essential for viscose filament yarn, staple fibre, and paper-grade pulp, facilitating a vertically integrated process. This integrated approach boosts sustainability and drives innovation, reinforcing ABREL's commitment to responsible manufacturing practices.</p>	71.70

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

S. no.	Product/service	NIC code(s)	% of total turnover contributed
Real Estate:			
1.	a. Leasing activity (real estate activity with owned or leased property) and sale of residential properties.	6810	26.00
Pulp & Paper:			
2.	a. Wood/bagasse/recycled paper	1701, 1702, 1709	71.70
	b. Multilayer packaging board		

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	2*	17	19
International	0	0	0

*This does not include plant location of Century Minerals and Chemicals and Century Rayon.

*The information with respect to Century Minerals and Chemicals is minuscule and can be considered as not material for this reporting period.

*With respect to Century Rayon, the Company has granted to Grasim Industries Ltd. (GIL) the right and responsibility to manage, operate, use, and control the viscose filament yarn business of Century Rayon Division of the Company for 15 years with effect from 1st February 2018.

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of states)	36 (PAN India)
International (No. of countries)	25

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

Exports account for 4.81% of ABREL's total turnover.

c. A brief on types of customers:

- Real Estate:** Through its Real Estate business segment, the Company is primarily committed to developing high-end residential projects tailored for customers who desire luxurious and comfortable living spaces. Beyond residential offerings, it also owns, operates, and leases premium commercial properties to business clients. Additionally, the segment aims to expand its operations and enrich its portfolio by strategically developing land parcels and forming alliances in major urban centres. This approach helps strengthen market presence and supports long-term growth and value creation in the real estate space.
- Pulp & Paper:** The Pulp & Paper segment serves a diverse array of industries, including major printing and publishing companies, packaging, pharmaceuticals, Fast-Moving Consumer Goods (FMCG), and Fast-Moving Consumer Durables (FMCD). By delivering high-quality paper products, this segment underpins the operations of these sectors, ensuring reliable and efficient resource supply that facilitates innovation and growth within these industries.



Artist's Impression



**IV. Employees****20. Details as at the end of the financial year:****a. Employees and workers (including differently abled):**

S. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1,169	1,027	88	142	12
2.	Other than permanent (E)	153	130	85	23	15
3.	Total employees (D + E)	1,322	1,157	88	165	12
Workers						
4.	Permanent (F)	1,385	1,385	100	0	0
5.	Other than permanent (G)	3,890	3,888	99.95	2	0.05
6.	Total workers (F + G)	5,275	5,273	99.96	2	0.04

b. Differently abled employees and workers

S. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	1	1	100%	0	0%
Differently abled workers						
4.	Permanent (F)	4	4	100%	0	0%
5.	Other than permanent (G)	6	6	100%	0	0%
6.	Total differently abled workers (F + G)	10	10	100%	0	0%

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of female	
		No. (B)	% (B/A)
 Board of Directors	8	3	37.5
 Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	15.19%	8.37%	14.45%	33.10%	26.29%	32.58%	15.01%	24.32%	15.58%
Permanent workers	7.05%	NA	7.05%	62.93%	200.00%	64.59%	2.53%	8.92%	2.65%



Artist's Impression

**V. Holding, subsidiary and associate companies (including joint ventures)****23. Names of holding/subsidiary/associate companies/joint ventures**

S. no.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/associate/joint Venture	% of shares held by the listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Birla Estates Private Limited	Wholly owned subsidiary	100	Yes, the Company's commitment to Business Responsibility initiatives is an integral part of its corporate philosophy. All its entities align closely with the parent entity and actively participate in these initiatives.
2	Vardhita Properties Private Limited (formerly Birla Century Exports Pvt. Ltd.)	A subsidiary of BEPL	90	
3	Ekamaya Properties Private Limited	Wholly owned subsidiary of BEPL	100	
4	Vypak Properties Private Limited	Wholly owned subsidiary of BEPL	100	
5	Unnatam Properties Private Limited	Wholly owned subsidiary of BEPL	100	
6	Tarusa Properties Private Limited	Wholly owned subsidiary of BEPL	100	
7	Vibhavya Properties Private Limited	Wholly owned subsidiary of BEPL	100	
8	Isira Realcon Private Limited (formerly Adyasha Properties Private Limited)	Wholly owned subsidiary of BEPL	100	
9	Avarna Projects LLP	A subsidiary of BEPL	50*	
10	Birla Tisya LLP	A subsidiary of BEPL	40*	
11	Birla Arnaa LLP	A subsidiary of BEPL	47*	
12	Industry House Ltd.	Associate	35.28^	
13	Birla Advanced Knits Pvt. Ltd.	Joint Venture	50	
14	CTIL Community Welfare Foundation	Wholly owned subsidiary	100	

* Consolidation of entities where the Group does not hold most of the voting rights (de facto control): The Group has consolidated the LLPs as subsidiaries under Ind AS-110, despite holding 50% or less of the voting rights in the LLPs. This is because the Group controls all relevant decisions regarding the operation of these entities.

^ Investments in Industry House Ltd. (IHL) are among the unquoted investments. The Company holds 35.28% of IHL's equity shares. In line with Ind AS-28, "Investments in Associates and Joint Ventures," the Company has not regarded IHL as an associate and has not consolidated it, as it does not have a substantial amount of influence over the Company. Moreover, ABREL's share of IHL's profits is negligible.

VI. CSR Details:

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes, Corporate Social Responsibility (CSR) is applicable as per Section 135 of the Companies Act, 2013.

(ii) Turnover (in ₹)

4,392.14 Crores

(iii) Net worth (in ₹)

3,888.27 Crores

VII. Transparency and disclosure 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) (If yes, then provide web link for grievance redress policy)	FY 2024-25 (Current financial year)			FY 2023-24 (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, the business segments of ABREL have developed effective grievance redressal mechanisms to address local community concerns. These include holding periodic meetings with community representatives and installing complaint drop boxes at the entrances of factories and project sites. The mechanisms also include keeping a detailed log of complaints, and designating a specific individual tasked with resolving these issues promptly.	0	0	-	0	0	-
Investors (other than shareholders)	Yes, ABREL is committed to maintaining transparent and open communication with its shareholders and investors. To facilitate this, the Company provides various channels like dedicated helplines for shareholders and investors, a specific email address for investor relations (ctil.investorrelations@adityabirla.com), and regular meetings with stakeholders. The Company has also established a dedicated investor relations team that addresses queries, manages complaints, and offers necessary support. This setup ensures that stakeholders can directly reach out to the investor relations department with any concerns, questions, or grievances	0	0	-	0	0	-
Shareholders		16	0	-	32	0	-



Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide web link for grievance redress policy)	FY 2024-25 (Current financial year)			FY 2023-24 (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
Employees and Workers	Yes, the Company has appointed an Ethics and Vigilance Officer to specifically address employee concerns related to ethics and compliance. Moreover, ABREL actively encourages its employees to express their concerns and suggestions through conveniently placed suggestion and complaint boxes across its office premises. The Company also offers an ethics helpline that employees can use anonymously to report any ethical or compliance-related issues. To further assist its employees, ABREL has constituted various committees and maintains a dedicated HR department that acts as a reliable point of contact. This structure ensures that employees receive timely assistance in resolving their concerns.	1	1*	-	0	0	-
Customers	Yes, the CRM and legal of the respective business units play a crucial role in promptly addressing customer complaints and feedback. Upon receiving a complaint, they act proactively to resolve the issues. This may involve scheduling meetings at the customer's site, engaging via phone calls, or communicating through messages, depending on the type of concern.	4	15	-	2 ^{R#}	11 ^{R#}	-
Value Chain Partners	Yes, the procurement teams across ABREL's various business units are instrumental in addressing concerns raised by its value chain partners. When issues or complaints are reported, these teams take proactive measures to resolve them. Depending on the nature and urgency of the concern, they may schedule meetings, initiate phone call discussions, or communicate through messages to ensure effective resolution.	0	0	-	0	0	-

*Since Resolved

^{R#} Figures have been restated to reflect accurate reporting of complaints filed and pending during FY 2023–24. Data under the Customer stakeholder group in Section A-25 for FY 2023–24 has been restated to include consumer complaints disclosed under Principle 9 – Essential Indicator 3 (P9-E3). While this information was reported in the respective section in the previous year, it was not reflected in Section A-25. The restatement has been made to ensure alignment across the disclosures.

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:

<div style="display: flex; align-items: center;"> <div style="background-color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-right: 10px;">1</div> <div style="display: flex; flex-direction: column; align-items: center;">  <p style="margin: 0;">Material issue identified</p> <hr style="width: 80%;"/> <p style="margin: 0;">Business Ethics</p> </div> </div>	<p style="text-align: center;">Indicate whether risk or opportunity (R/O)</p> <hr style="width: 80%; margin: 0 auto;"/> <p style="text-align: center; font-size: 1.2em;">Risk</p>
<p><u>Rationale for identifying the risk/opportunity</u></p> <p>In an era of heightened regulatory scrutiny, AI-driven oversight, and growing stakeholder activism, maintaining ethical business practices is essential for regulatory compliance, investor confidence, and long-term trust. As ESG expectations rise and governance norms tighten, transparency and integrity have become indispensable. Any lapse, be it fraud, corruption, or workplace misconduct, can lead to legal consequences, reputational damage, and financial penalties.</p>	
<p><u>In case of risk, approach to adapt or mitigate</u></p> <p>ABREL has instituted a comprehensive governance framework to ensure strict adherence to ethical standards:</p> <p>Code of Conduct</p> <ul style="list-style-type: none"> • Outlining ethical expectations and compliance requirements for employees, leadership, and business associates. <p>Training and Awareness Programmes</p> <ul style="list-style-type: none"> • Conducting regular sessions to reinforce ethical decision-making and compliance with regulations. <p>Whistleblower Mechanism and Grievance Redressal</p> <ul style="list-style-type: none"> • Maintaining secure channels for reporting concerns while ensuring confidentiality and protection against retaliation. <p>Independent Compliance Oversight</p> <ul style="list-style-type: none"> • Conducting periodic reviews, internal audits, and risk assessments through dedicated teams to proactively address ethical risks. <p>Stakeholder Engagement and Policy Updates</p> <ul style="list-style-type: none"> • Ensuring continuous alignment with evolving industry standards and governance best practices. 	
<p><u>Financial implications of the risk or opportunity (indicate positive or negative implications)</u></p> <p>Non-compliance with ethical standards can result in regulatory fines, legal liabilities, operational restrictions, loss of investor confidence, and reputational harm. These may negatively impact market positioning and long-term financial performance.</p>	



2



Material issue identified

Data Privacy and Cyber Security

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

With increasing digitisation in real estate operations, including customer data management, financial transactions, and smart infrastructure, cybersecurity risks have become more pronounced. Against this backdrop, threats such as data breaches, ransomware attacks, and phishing scams can lead to unauthorised access to sensitive business information, operational disruptions, legal liabilities, and reputational damage. Additionally, evolving data protection regulations and rising stakeholder expectations necessitate stronger security frameworks to mitigate risks.

In case of risk, approach to adapt or mitigate

ABREL mitigates this risk by:

- Conducting regular employee training on cybersecurity risks like phishing and malware.
- Upgrading IT infrastructure with enhanced firewalls and the latest security patches.
- Maintaining a solid cybersecurity system to monitor, detect, and respond to potential threats.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Cybersecurity breaches can lead to regulatory fines, legal liabilities, operational disruptions, and reputational harm. Investing in strong IT security infrastructure and best practices incurs significant costs but is essential for business continuity and risk mitigation.

3



Material issue identified

Occupational Health and Safety

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

Inadequate health and safety procedures can result in accidents, injuries, and fatalities, negatively impacting workforce morale, increasing turnover, and reducing productivity. With intensifying regulatory oversight, evolving safety standards, and rising ESG expectations, robust safety management has become more important. Failure to uphold high safety standards can result in legal liabilities, compensation claims, regulatory fines, higher insurance costs, and reputational damage.

In case of risk, approach to adapt or mitigate

ABREL prioritises fostering a zero-incident culture through structured systems and proactive measures, including:

- Securing an ISO 45001:2018-certified Occupational Health and Safety Management System (OHSMS), certified for the Pulp & Paper division and underway for Real Estate.
- Undertaking regular safety training and awareness initiatives to reinforce safe work practices.
- Holding daily toolbox meetings in Real Estate operations to discuss potential hazards and preventive measures.
- Carrying out quarterly internal safety audits and annual external assessments to ensure compliance and continuous improvement.
- Implementing Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), and Behaviour-Based Safety Operations (BBSO) to monitor and mitigate risks.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Workplace incidents can lead to legal penalties, increased insurance premiums, compensation payouts, and operational disruptions. Additionally, loss of productivity due to injuries or fatalities can significantly impact financial performance and brand reputation.

4



Material issue identified

Compliance

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

Non-compliance with statutory and regulatory requirements, particularly concerning ESG standards, can result in legal penalties, reputational damage, and loss of stakeholder confidence. With tightening ESG disclosure norms, stricter environmental regulations, and increasing investor scrutiny, adherence to evolving laws is critical to maintaining business continuity and corporate credibility.

In case of risk, approach to adapt or mitigate

ABREL has established a strong compliance framework that ensures adherence to all legal and regulatory requirements by:

- Revising compliance checklists periodically to incorporate evolving regulatory demands and industry best practices.
- Conducting concurrent audits and process monitoring during project execution to proactively identify compliance gaps.
- Developing segment-specific regulatory checklists in the Real Estate business, verified by relevant stakeholders.
- Documenting and reviewing compliance data quarterly at the Head Office, with discussions at the Audit Committee and Board level to ensure top-level oversight.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Regulatory violations can lead to substantial fines, legal penalties, project delays, and reputational risks. Non-compliance may also impact market positioning, investor confidence, and long-term financial stability.

5



Material issue identified

Corporate Governance

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

Corporate governance serves as the foundation for ethical, transparent, and responsible business operations. Weak governance frameworks such as lack of Board diversity, inadequate oversight, or ineffective risk management can result in reputational harm, regulatory non-compliance, and poor strategic decision-making. With increasing investor focus on ESG metrics and heightened regulatory scrutiny, ensuring strong governance practices is critical to maintaining stakeholder confidence and long-term business sustainability.

In case of risk, approach to adapt or mitigate

ABREL is committed to best-in-class corporate governance by:

- Maintaining a strong and independent Board of Directors, with a focus on diversity and unbiased decision-making.
- Implementing robust risk management frameworks to proactively identify and mitigate potential governance-related risks.
- Ensuring transparent communication with investors, employees, and communities to uphold accountability.
- Strengthening Board oversight on environmental, social, and financial performance.
- Ensuring alignment with sustainability and regulatory requirements through dedicated board committees.
- Regularly assessing market trends and corporate governance best practices to refine policies and decision-making frameworks.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Weak corporate governance can result in legal penalties, loss of investor confidence, operational inefficiencies, and reputational damage. These factors may contribute to financial losses, reduced shareholder value, and increased regulatory scrutiny, impacting long-term growth and market positioning.



6

**Material issue identified****Environment, Social, Governance (ESG) Incident and Risk Management****Indicate whether risk or opportunity (R/O)****Risk****Rationale for identifying the risk/opportunity**

As ESG regulations tighten across the globe, failure to manage environmental, social, or governance risks can lead to regulatory penalties, reputational damage, and financial setbacks. Environmental issues such as non-compliance with sustainability mandates, social concerns like labour disputes and community conflicts, and governance lapses, including data mismanagement or unethical practices, can disrupt operations and erode stakeholder trust. In response, investors and financial institutions are increasingly factoring ESG performance into investment decisions, making robust ESG risk management critical for business endurance and long-term growth.

In case of risk, approach to adapt or mitigate

ABREL has instituted a comprehensive ESG risk management framework that integrates risk identification, impact assessment, and mitigation strategies across business verticals. Key measures include:

- Overseeing ESG risks and compliance through the Risk Management Committee, comprising Board members and senior executives.
- Identifying and escalating risks proactively within each business unit to enable timely intervention.
- Aligning with evolving ESG regulations, including SEBI BRSR Core and international sustainability standards.
- Engaging stakeholders to address community concerns and strengthen social responsibility.
- Conducting regular ESG audits and disclosures to uphold transparency and boost investor confidence, which has contributed to a marked improvement in our GRESB score for the Real Estate division compared to last year.
- Implementing an ISO 14001:2015-certified Environmental Management System in the Pulp & Paper division, with the Real Estate division currently pursuing certification.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Inadequate ESG risk management can lead to regulatory fines, increased compliance costs, reputational damage, and operational disruptions. These impacts can increase borrowing costs, erode investor confidence, and undermine market positioning. Conversely, strong ESG governance enhances brand value, improves access to capital, and strengthens long-term competitiveness.



Artist's Impression

7



Material issue identified

Customer Experience and Satisfaction

Indicate whether risk or opportunity (R/O)

Opportunity

Rationale for identifying the risk/opportunity

Delivering an exceptional customer experience remains a key differentiator in the competitive real estate sector. Proactive engagement, personalised service, and seamless interactions help strengthen brand loyalty, boost retention, and enhance the Company's reputation. In an era where digital touchpoints and customer feedback significantly influence purchasing decisions, maintaining high satisfaction levels is critical for sustained growth.

In case of opportunity, approach to leverage and execution

The Company continuously refines its customer engagement strategy by using multiple communication channels to gather insights, address concerns promptly, and improve service delivery. The key focus areas include:

- Strengthening digital platforms for real-time support and feedback integration.
- Enhancing customer insights using NPS, CSAT, and data analytics.
- Streamlining service processes with AI-driven tools and automation.
- Prioritising post-sale engagement to build long-term relationships.
- Implementing ISO 9001:2015 Quality Management Systems, with certification already in place for the Pulp & Paper division and in progress for the Real Estate division.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Enhanced customer satisfaction drives higher retention rates, repeat business, and positive brand perception, leading to increased revenue and stronger market positioning.

8



Material issue identified

Brand Management

Indicate whether risk or opportunity (R/O)

Opportunity

Rationale for identifying the risk/opportunity

A strong brand reputation enhances customer trust, strengthens market positioning, and attracts investors. In the real estate sector, where credibility and differentiation are key drivers of success, effective brand management ensures long-term growth, customer loyalty, and competitive advantage. By emphasising sustainability, digital engagement, and transparent communication, ABREL continues to strengthen its market presence.

In case of opportunity, approach to leverage and execution

Our measures to seize this opportunity include:

- Investing in brand-building initiatives such as digital marketing, ESG-driven storytelling, and customer engagement programmes.
- Strengthening brand visibility through thought leadership, strategic partnerships, and consistent messaging.
- Utilising customer insights to enhance brand perception and refine marketing strategies.

Financial implications of the risk or opportunity (indicate positive or negative implications)

A strong brand reputation leads to higher customer retention, premium pricing, increased investor confidence, and long-term revenue growth, enhancing market valuation and competitive positioning.



9



Material issue identified

Energy and Emission Management (Decarbonisation)

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

In an era of heightened regulatory scrutiny, AI-driven oversight, and growing stakeholder activism, maintaining ethical business practices is essential for regulatory compliance, investor confidence, and long-term trust. As ESG expectations rise and governance norms tighten, transparency and integrity have become indispensable. Any lapse, be it fraud, corruption, or workplace misconduct, can lead to legal consequences, reputational damage, and financial penalties.

In case of risk, approach to adapt or mitigate

To address these challenges, the Company has implemented a comprehensive decarbonisation strategy, including:

- Aligning with ABG's Net-Zero 2050 target

Climate Risk and Assessment

Real Estate

- Conducting climate risk assessments for several of the projects to identify potential climate-related risks like extreme weather events and understand their possible financial and operational impacts.
- Carrying out embodied carbon assessments for one of the Company's projects to evaluate the carbon footprint of construction materials and processes.
- Identifying opportunities to reduce emissions and align with ABREL's decarbonisation strategy.

Pulp & Paper

- Reducing emissions by sourcing every sheet of paper from Forest Stewardship Council (FSC)-certified forests, promoting reforestation.
- Contributing to cleaner and more sustainable energy by utilising energy sources such as black liquor, bark, pith, and bioenergy (CMG) by replacing conventional fuels like coal, diesel, and liquefied petroleum gas (LPG), among others.
- Using Compressed Methane Gas (CMG) generated from the Bio-Methanation plant, contributing significantly to overall emissions reduction.

Use of Sustainable and Green Materials

Real Estate

- Piloting the use of green construction materials, including green cement, GGBS based concrete and Forest Stewardship Council (FSC)-certified wood, to minimise environmental impact and promote sustainable resource use.

Pulp & Paper

- Championing the use of bagasse, a waste by-product of the sugar industry, as a key input material for the Company's products.

Waste Reuse

Real Estate

- Implementing practices to reuse waste materials generated at construction sites as input materials, thereby reducing waste and conserving resources.

Pulp & Paper

- Using wastes such as dry pith, bark, saw dust, and used oil, among others, as input sources for energy generation and production.

Green Building Certifications

Real Estate

- Pursuing green building certifications for all projects, with almost all of them achieving certifications such as Leadership in Energy and Environmental Design (LEED), Indian Green Building Council (IGBC), and Building Research Establishment Environmental Assessment Methodology (BREEAM). A notable achievement is one of our flagship commercial projects receiving the IGBC Net Zero Energy Certification.

Energy Efficiency Initiatives

Real Estate

- Designing energy-efficient buildings by incorporating advanced technologies like efficient HVAC systems, lighting, and building automation systems to reduce energy consumption.

Pulp & Paper

- Driving operational excellence and environmental stewardship by implementing a series of targeted energy efficiency measures. These include:
 - o Strategic installation of air agitators across key operations
 - o Adoption of advanced evaporators
 - o Deployment of innovative energy-saving technologies.

As a result, the segment has achieved a significant reduction in annual energy consumption, contributing to lower operational costs, enhanced process efficiency, and reduced carbon footprint.

Renewable Energy Integration

- Expanding the scope of renewable energy utilisation by integrating on-site rooftop solar to reduce grid electricity consumption. This approach helps decrease our reliance on fossil fuels, lower GHG emissions, and contribute to sustainable energy practices across our operations.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Ineffective management of energy consumption and emissions can lead to regulatory fines, increased operational costs due to carbon pricing, and potential loss of market share as consumers and investors shift towards more sustainable companies. Proactive decarbonisation efforts help mitigate these risks and strengthens the Company's position in a transitioning global economy focussed on sustainability.



10



Material issue identified

Water and Wastewater Management

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

Efficient water management is vital for business continuity and regulatory compliance, particularly in water-intensive sectors like Pulp & Paper, and during construction in Real Estate. Poor management can result in higher operational costs, regulatory penalties, and reputational risks. Additionally, increasing regulatory scrutiny and environmental concerns necessitate responsible water use and wastewater treatment to ensure compliance and sustainable operations.

In case of risk, approach to adapt or mitigate

ABREL mitigates this risk by implementing sustainable water management practices across its business segments and their operations:

Real Estate

- Integrating water-efficient technologies and wastewater recycling systems to reduce the water footprint during construction and in completed projects.

Pulp & Paper

- Focussing on reducing water consumption and enhancing water recycling through process optimisations and wastewater treatment improvements.

Regulatory Compliance

- Ensuring strict adherence to water usage and discharge norms through continuous monitoring and audits.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Inefficient water management can increase operational costs, result in fines for non-compliance, and impact project timelines and profitability.



11



Material issue identified

Waste Management

Indicate whether risk or opportunity (R/O)

Risk

Rationale for identifying the risk/opportunity

Improper waste management can cause environmental pollution, regulatory non-compliance, and reputational damage. With increasing regulatory oversight and sustainability expectations, companies must embrace circular economy practices to minimise waste generation, improve resource efficiency, and lower reliance on landfills.

In case of risk, approach to adapt or mitigate

ABREL addresses this risk through sustainable waste management initiatives across its business segments:

Real Estate

- Deploying organic waste converters at commercial sites and provisions for residential sites to convert organic waste into manure.
- Using recycled concrete aggregates to minimise construction waste and repurposing demolition waste into paver blocks for onsite use.

Pulp & Paper

- Adopting a circular economy approach, where:
 - o Organic solid waste is utilised as boiler fuel.
 - o Fly ash, a major by-product, is sold to the cement industry.
 - o Sludge from the effluent treatment plant (ETP) is reused in board manufacturing.
 - o Precipitated calcium carbonate is produced from captured CO₂ during manufacturing.

Compliance and Monitoring

- Conducting regular audits and ensuring adherence to waste disposal and recycling regulations to prevent legal and environmental risks.

Financial implications of the risk or opportunity (indicate positive or negative implications)

Poor waste management can lead to regulatory fines, increased operational costs, and legal liabilities, impacting overall profitability and sustainability efforts.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	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)					Yes				
b. Has the policy been approved by the Board? (Yes/No)					Yes				
c. Web Link of the Policies, if available	<p>ABREL upholds a comprehensive policy framework that comprises both universal policies applicable across all business segments and specific policies tailored to individual segments. This approach ensures relevance and precision in addressing the distinct needs of each operational area.</p> <p>The Company is also committed to enhancing the consistency and coherence of its policy framework. To ensure this, it is currently reviewing and refining its policies. The link to the policy portal of the Company is provided below. Select internal policies applicable to employees are available on the intranet.</p> <p>The link to the 'Policies, Codes and Others' section of the Company's website: https://www.adityabirlarealestate.com/corporate-governance#Policies-Codes-tab</p>								
2. Whether the entity has translated the policy into procedures. (Yes/No)					Yes				
3. Do the enlisted policies extend to your value chain partners? (Yes/No)					Yes				
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea, SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.									
P1	<p>In alignment with Principle 1, ABREL complies with these regulatory and quality management standards to uphold governance and operational excellence:</p> <ul style="list-style-type: none"> Provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Quality Management System (ISO 9001:2015). 								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
P2									
P3									
P4									
P5									
P6									



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
P7	<p>In line with Principle 7's emphasis on integrated reporting and sustainable development goals, the Company aligns with these global frameworks:</p> <ul style="list-style-type: none"> IIRC Framework UN SDGs 								
P8	<p>To address the community and stakeholder engagement aspects under Principle 8, ABREL complies with these CSR disclosure requirements and reporting frameworks:</p> <ul style="list-style-type: none"> CSR disclosures under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended IIRC Framework 								
P9	<p>Aligned with Principle 9, the Company maintains adherence to the following quality management standard to ensure continuous improvement and accountability:</p> <ul style="list-style-type: none"> Quality Management System (ISO 9001:2015) 								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	<p>Environment</p> <ul style="list-style-type: none"> Commitment to reducing GHG emissions and enhancing energy efficiency across all business segments, maintaining a focus on sustainable operational practices. On this front, the Company has aligned itself with ABG's target of achieving net-zero carbon emissions by the year 2050. Implementation of comprehensive measures aimed at achieving zero waste to landfill through waste reuse and recycling across all segments over time. Adoption of water stewardship as a fundamental value, focussing on improving water efficiency throughout operations in all segments for responsible resource management. <p>Social</p> <ul style="list-style-type: none"> Improvement of the diversity ratio across all business segments to create a more inclusive and representative workforce. Expansion of CSR initiatives to increase the number of beneficiaries and maximise positive impact on communities. Aim for a zero-harm environment by conducting comprehensive assessments of value-chain partners on human rights issues across all segments. Strengthen engagement with value-chain partners to ensure responsible and ethical procurement practices are upheld throughout the organisation. 								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p>Governance</p> <ul style="list-style-type: none"> Development and implementation of relevant ESG policies based on priorities identified through materiality assessments. Alignment of policy frameworks across various business segments to ensure coherence, consistency, and integrated growth and sustainability. <p>The Company is diligently evaluating its operational and business-specific targets, proactively setting more precise and quantifiable objectives. This strategic approach ensures that the Company's commitments translate into measurable and sustainable outcomes, driving meaningful progress across all areas of operation.</p>								
<p>6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.</p>	<p>Environment</p> <ul style="list-style-type: none"> Renewable Energy Utilisation: <ul style="list-style-type: none"> 100% of commercial buildings are powered by renewable energy for own operations. 18% increase in renewable energy consumption alongside a 10% decrease in non-renewable energy consumption at a consolidated level. Over 200% year-on-year (YoY) increase in renewable electricity consumption in the Real Estate division and ~18% increase in renewable fuel consumption in the Pulp & Paper division. 140 KW on-site solar plant installed at Birla Centurion, expected to be operational in the upcoming reporting period. Emissions and Energy Efficiency: <ul style="list-style-type: none"> Reduction of total Scope 1 and Scope 2 emissions by ~8% at a consolidated level, including ~50% decrease in Scope 2 emissions and ~6% decrease in Scope 1 emissions. Energy savings of 3,354,553 kWh achieved in the Pulp & Paper segment, translating to ~5,821 Metric Tonnes of Carbon Dioxide Equivalent (MTCO₂e) of avoided emissions through targeted energy efficiency related initiatives. Generation of 5,930,113 GJ of energy using biomass-based fuels at Pulp & Paper segment, resulting in significant emission reductions. Implementation of several key energy efficiency initiatives across various projects and commercial assets in the Real Estate division, leading to reduced emission intensity across operations. 								



Disclosure Questions

P1 P2 P3 P4 P5 P6 P7 P8 P9

- Water Management:
 - o YoY reduction of 9.1% in total water withdrawal and ~5% reduction in groundwater withdrawal at a consolidated level.
 - o Reduction of 5.23% in water discharge at a consolidated level.
 - o Overall water consumption reduced by 15.31% compared to the previous reporting period at a consolidated level.
 - o Decline across both real estate and Pulp & Paper water consumption intensity per area under management and per metric tonne of production owing to water-efficient operations and circularity in water use.
 - o Externally sourced treated water used accounts for ~8% of total water consumption, while groundwater only accounts for ~2% consumption for operations in water-stressed areas.
 - o Achievement of zero wastewater discharge for operations in water-stressed areas and at Birla Centurion, which operates as a Zero Liquid Discharge (ZLD) facility.
 - o Low-flow fixtures are now standard across all residential and commercial sites, with verified potable water savings ranging from 30% to 56%.
 - o Rainwater harvesting is in place at commercial and residential projects.
 - o Implementation of 55 distinct water-saving initiatives in the Pulp & Paper division, yielding an estimated saving of ~2,252 m³/hr.
- Waste Management and Biodiversity:
 - o Diversion of 95% of total waste generated from disposal through recycling and reuse across operations at a consolidated level.
 - o Reuse of 99.5% of total waste diverted from disposal, primarily biowaste, and Effluent Treatment Plant (ETP) and De-Inking Plant (DIP) sludge generated in Pulp & Paper operations.
 - o Recycling of 100% plastic waste through authorised vendors and as per Extended Producer Responsibility (EPR) compliance at a consolidated level.
 - o Recycling of 100% battery waste through authorised recyclers and handlers across operations.
 - o Reuse of 0.11% of total construction and demolition (C&D) waste within operations.
 - o Achievement of near 100% waste diversion from disposal and Zero Waste to Landfill status in the Pulp & Paper division.
 - o Introduction of a Biodiversity Policy in the Real Estate segment to ensure 80% green cover from native species.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
									<ul style="list-style-type: none"> o 1.11 Crore plantations in over 5,000 hectares undertaken through a social forestry initiative in the Pulp & Paper segment in Uttarakhand. o Conduction of biodiversity assessments for all projects under the Biodiversity Policy in the Real Estate division. o Completion of over 4.8 lakh square metres of landscaping across the Real Estate division. <p>Social</p> <ul style="list-style-type: none"> • Women's representation in leadership stands at 37.5%, i.e., 3 out of 8 Directors on the Board are female. • Support extended to 66,324 beneficiaries through ABREL's CSR initiatives. • Training provided to 95% of total employees on skill upgradation, as compared to 50% in the previous year; 75% of total workers trained on skill upgradation as compared to 55% in the previous year. <p>Governance</p> <ul style="list-style-type: none"> • Maintenance of zero complaints and no data breaches, demonstrating a strong commitment to data security and privacy. • Implementation of a Biodiversity Policy for ABREL's Real Estate segment to support sustainable development and environmental stewardship. • Implementation of a Human Rights Policy, with 60.89% of total employees trained on human rights issues and policy.
Governance, leadership, and oversight									
7. Statement by Director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) –	Please refer to the message from the Managing Director (MD) on page 14 of the Integrated Annual Report for further details.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies	The highest authority responsible for implementing and overseeing the ESG-related Business Responsibility policies is Mr. R.K. Dalmia, MD, ABREL.								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability-related issues? (Yes/No). If yes, provide details.	<p>Yes, the 'Risk Management Committee' is responsible for overseeing the Company's approach to sustainability-related matters. The Committee meets biannually to ensure continued focus on sustainability initiatives. Its members are:</p> <p>Mr. Sunirmal Talukdar, Chairman</p> <p>Mr. Pramod Kabra</p> <p>Mrs. Sukanya Kripalu</p> <p>Mr. Rajendra Kumar Dalmia</p>								

**10. Details of Review of NGRBCs by the Company:**

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (annually/half-yearly/quarterly/any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against the above policies, and follow-up actions and frequency of review.					Yes									Annual				
Compliance with relevant statutory requirements aligned with the principles, rectification of any non-compliances, and frequency of review.					Yes									Annual				

P1 P2 P3 P4 P5 P6 P7 P8 P9

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency?

No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE



Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

In line with this principle, the business must inform all its stakeholders about its adherence to local laws and initiatives to raise awareness about the National Guidelines on Responsible Business Conduct (NGRBC).

Ethics and integrity form the foundation of sustainable business growth. Recognising this, ABREL has embedded corporate governance at the heart of its operations, fostering an environment of transparency, accountability, and integrity.





All employees undergo training on ethical practices, supported by comprehensive risk mitigation strategies designed to prevent non-compliance.

In alignment with Principle 1 of the NGRBC, ABREL is dedicated to advancing UN SDGs, particularly SDG 16 and 17, which emphasise peace, justice, and strong institutions. This dedication is reflected in the Company's commitment to adhere to stringent ethical standards across all facets of its operations.

SDG Linkages



**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	% of persons in respective category covered by the awareness programmes
 Board of Directors (BoD)	2	The Company conducted two comprehensive orientation awareness programmes for its Independent Directors. These sessions aimed to apprise them about the Company's overview, Real Estate business, Pulp & Paper business, business strategy and financial performance.	100%
 Key Managerial Personnel (KMPs)	1	The Company organised one awareness programme for its KMPs on the digital privacy law, cybersecurity, and changes in provisions for related party transactions, and recent amendments to the SEBI (LODR) Regulations, 2015.	66.67%
 Employees other than BoD and KMPs	99	Trainings at the Pulp & Paper division were provided on all 9 NGRBC principles, while for the Real Estate division, principles 1, 3 and 6 were covered.	58.49%
 Workers	33	Trainings at the Pulp & Paper division covered all 9 NGRBC principles	19.08%

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/fine	Principle 1	Real Estate Regulatory Authority (RERA)	₹ 50,00,000	Penalty levied for marketing the project without RERA registration.	No
Settlement	-	-	Nil	NA	NA
Compounding fee	-	-	Nil	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions		Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-		NA	NA
Punishment	-	-		NA	NA

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Of the instances disclosed in Question 2 above, no appeal or revision has been preferred in any of the cases for the financial year FY 2024–25. All penalties were accepted and paid as per the respective notices issued by the authorities.	

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

Yes, ABREL maintains a firm commitment to integrity and ethical business practices through its comprehensive Code of Conduct, applicable to the Board, senior management, and all employees. This code underscores the importance of ethics, integrity, and honesty, offering clear guidance on handling ethical dilemmas, mechanisms for reporting unethical behaviour, and nurturing a culture of accountability throughout the organisation. Furthermore, ABREL enforces a strict Related Party Transactions Policy, ensuring transparency and fairness in all dealings with related parties, further reinforcing its dedication to ethical governance.

The Code of Conduct for the Board and senior management is available under the 'Policies, Codes and Others' section on the Company's website: <https://www.adityabirlarealestate.com/corporate-governance#Policies-Codes-tab> or directly via this link: https://www.adityabirlarealestate.com/abrelcms/uploads/policiescodesothers/policiescodesothers_1728477737.pdf. Additionally, the Code of Conduct for employees is accessible to all employees through the Company's intranet.

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

	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

6. **Details of complaints about conflict of interest:**

	FY 2024-25 (Current financial year)		FY 2023-24 (Previous financial year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				



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 conflict of interest.

ABREL has not been subjected to any fines, penalties, or regulatory actions related to cases of corruption or conflict of interest during FY 2024-25.

8. Number of days of accounts payables ((Accounts payable * 365)/Cost of goods or services procured) in the following format:



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

Parameter	Metrics	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	73%	65%
	b. Number of trading houses where purchases are made from	88	80
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	62%	69%
Concentration of sales	a. Sales to dealers/Distributors as % of total sales	85%	79%
	b. Number of dealers/Distributors to whom sales are made	89	89
	c. Sales to top 10 dealers/Distributors as % of Total sales to dealers/distributors	47%	49%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	12.53%	0.41% ^{R#}
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investment (Investments in related parties / Total Investments made)	23.08%	7.80% ^{R#}

^{R#}The Share of RPTs in Investments (Investments in related parties / Total Investments made) has been restated for FY 2023-24 based on the guidance provided in the Industry Standard Note on BRSR Core by Industry Standards Forum ('ISF') read with SEBI Circular No. SEBI/HO/CFD/ PoD2/CIR/P/0155 dated 11th November, 2024

Leadership Indicators

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

Business Segment	Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
Real Estate	1,315	Safety-related trainings, prevention of child labour, and good governance practices	8.96%
Pulp & Paper	0	-	0

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

Yes, ABREL has instituted extensive measures to prevent and manage conflict of interests among its board members and senior management, as detailed in the Company's Code of Conduct. This code prioritises ethics, integrity, and honesty, offering clear guidelines for addressing ethical challenges, reporting unethical behaviour, and fostering a culture of accountability. These initiatives ensure that all decisions and actions reflect the highest ethical standards, strengthening the organisation's commitment to exemplary governance.

ABREL's code of conduct for board and senior management can be accessed through the 'Policies, Codes and Others' section on its website: <https://www.adityabirlarealestate.com/corporate-governance#Policies-Codes-tab> or directly through this link: https://www.adityabirlarealestate.com/abrelcms/uploads/policiescodesothers/policiescodesothers_1728477737.pdf. Furthermore, the Code of Conduct for employees is accessible to all employees through the Company's intranet.





Principle 2

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

This principle emphasises safety and resource efficiency in product design and manufacturing. To create value, a business must minimise and mitigate its negative effects on the environment and society at every stage of the product’s life cycle, from design to final disposal.

At ABREL, integrating sustainability into operations remains a core priority, guaranteeing that its products and services are environmentally and socially responsible. This commitment extends across the

supply chain, where the Company prioritises sustainable raw materials and collaborates with partners aiming for net-zero emissions. In the coming fiscal year, ABREL plans to implement sustainable supply chain assessments to better monitor its progress. Moreover, by aligning with NGRBC’s Principle 2, ABREL is dedicated to advancing several UN SDGs, including sustainable cities, responsible consumption, climate action, and clean water and sanitation.

SDG Linkages



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.

	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

2.a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, ABREL has implemented procedures for sustainable sourcing across its businesses.

In the Real Estate segment, the Company promotes sustainability by working with ISO-certified suppliers who have established environmental targets. A significant initiative in this area is the innovative use of Ground Granulated Blast Furnace Slag (GGBS) in concrete, which helps lower carbon emissions and manage waste efficiently.

At the same time, within the Pulp & Paper segment, ABREL supports sustainability by utilising FSC-certified raw materials where required and promoting social forestry initiatives. In addition, the Company consistently evaluates and adjusts its sourcing policies to maintain its commitment to environmental objectives and ethical business practices.

2.b. If yes, what percentage of inputs were sourced sustainably?

47.07%

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) (b) E-waste (c) Hazardous waste and (d) other waste.

Under its Extended Producer Responsibility (EPR) initiative, ABREL has established procedures for reclaiming its plastic packaging materials at the end of

their lifecycle. To accomplish this, ABREL collaborates with a third-party agency to reclaim and recycle these materials. Other types of waste, including e-waste, hazardous waste, and general waste, are disposed of in full compliance with relevant regulations and guidelines.

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

Yes. ABREL is registered with the Central Pollution Control Board (CPCB) as an entity subject to EPR regulations for plastic waste. The Company falls under Plastic EPR categories 1 and 2, classified among Producers, Importers, and Brand Owners (PIBO). The Company acknowledges its duty to manage the environmental impact of its packaging.

ABREL has established a waste collection plan in accordance with the EPR requirements set by the CPCB. This plan ensures the appropriate collection, recycling, and disposal of packaging waste linked to the PIBO classification. Demonstrating environmental responsibility, the Company also adheres to the Plastic Waste Management (PWM) Rules of 2016.

The Real Estate business, however, is not included under the scope of EPR.



Leadership Indicators

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

NIC Code	Name of product/service	% of total turnover contributed	Boundary for which the LCA was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web link.
While ABREL has not yet conducted formal Life Cycle Assessments (LCA), the Company has initiated LCA-aligned practices such as embodied carbon assessment for key Real Estate projects like Birla Niyaara. These efforts support low-carbon material selection and serve as a foundation for undertaking comprehensive LCAs in the future					

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.

Name of product/service	Description of the risk/concern	Action taken
NA		

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).

Business Segment	Indicate input material	Recycled or reused input material to total material*	
		FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Real Estate	Granulated Blast Furnace Slag (GGBS) in concrete (in Metric Tonnes) MT	1.02	1.22
	Secondary steel in MT	0.30	9.68
	Fly Ash in MT	1.98	-
	Fly Ash Bricks in MT	0.56	
Pulp & Paper	Veneer Chips in MT	4.97	6.72
	Bagasse (residual of sugarcane) in MT	7.36	28.61
	Wastepaper (domestic and imported) in MT	1.77	3.52

* The percentage calculation of recycled or input material used in production is based on the mass of the material.

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

	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic waste as part of EPR	NA



Artist's Impression



Principle 3

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

This principle mandates businesses to implement policies and procedures that ensure fairness, respect, and welfare of all workers involved in a company or its supply chain. This must be done without bias and in a manner that fosters diversity. Moreover, the principle acknowledges that the welfare of employees' families is also a part of a company's overall welfare.

The Company recognises the crucial role its employees play in business operations and prioritises their well-being. As part of the ABG, ABREL emphasises diversity and offers equal opportunities and inclusivity for all, including minority groups, in every aspect of its operations.

Its comprehensive Human Rights Policy adheres to international standards like the International Labour Organisation (ILO) and the United Nations Global Compact (UNGC), ensuring no employee experiences any physical or mental harassment.

Furthermore, ABREL's dedication to Principle 3 is closely linked to SDGs such as promoting good health and well-being, decent work, reducing inequalities, and achieving gender equality. With this focus, the Company aims to uphold a supportive work environment that meets all necessary requirements and contributes to the overall welfare of the Company's employees.

SDG Linkages



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

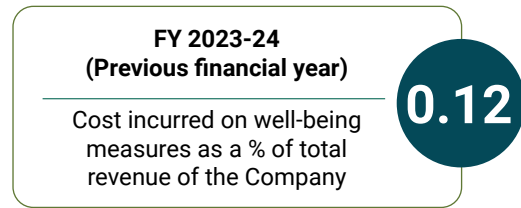
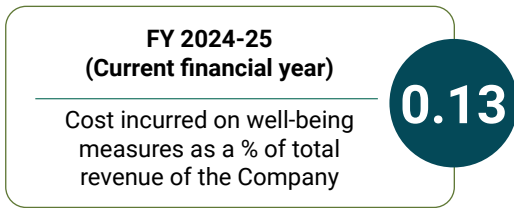
Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,027	1,027	100	1,027	100	NA	NA	1,027	100	348	33.89
Female	142	142	100	142	100	142	100	NA	NA	114	80.28
Total	1,169	1,169	100	1,169	100	142	100	1,027	100	462	39.52
Other than permanent employees											
Male	130	45	34.42	64	49.23	NA	NA	0	0	0	0
Female	23	2	8.70	4	17.39	2	8.70	NA	NA	0	0
Total	153	47	30.72	68	44.44	2	8.70	0	0	0	0

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,385	1,385	100	1,385	100	NA	NA	0	0	0	0
Female	0	-	-	-	-	-	-	NA	NA	-	-
Total	1,385	1,385	100	1,385	100	-	-	0	0	0	0
Other than permanent workers											
Male	3,888	0	0	0	0	NA	NA	0	0	0	0
Female	2	0	0	0	0	0	0	NA	NA	0	0
Total	3,890	0	0	0	0	0	0	0	0	0	0



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



2. Details of retirement benefits.

Benefits	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	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/NA)
PF	100%	100%	Y	100	100	Y
Gratuity	100%	100%	Y	100	100	Y
ESI	0.09%	0.72%	Y	0	0	NA
Others – National Pension Scheme (NPS)	8.81%	0.00%	Y	0	0	NA

3. Accessibility of workplaces

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

Yes, inclusion and diversity are fundamental values upheld by ABREL. In compliance with the Rights of Persons with Disabilities Act, 2016, the Company ensures that all premises, including project sites and offices across its diverse business divisions, are accessible to employees and workers with disabilities. This commitment is reflected in the provision of wheelchair-accessible restrooms on ground floors, the installation of ramps for wheelchair users, and other viable accessibility enhancements across all business locations, thereby fostering a welcoming and inclusive environment for everyone.



Artist's Impression

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

Yes, ABREL is deeply committed to maintaining a non-discriminatory environment and upholding its status as an equal opportunity employer as outlined in its Human Rights Policy. This policy, aligned with the Rights of Persons with Disabilities Act, 2016, is readily accessible to all employees through the Company's intranet system.

Parallely, ABREL ensures that all employees and prospective candidates are accorded equal opportunities, regardless of race, colour, gender, sexual orientation, gender identity or expression, religion, national origin, age, disability, or any other protected characteristic. Its hiring, promotion, and compensation practices are rooted in merit, qualifications, and abilities. This approach underscores ABREL's dedication to nurturing a diverse and inclusive workforce where every individual is valued for their unique contributions.

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%	0%	#	#
Female	50%	0%	#	#
Total	96%	0%	#	#

No permanent workers availed parental leave during the financial year.

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

Yes/No (If yes, then give details of the mechanism in brief)	
Permanent workers	ABREL remains firmly committed to maintaining open and effective communication channels to swiftly resolve any issues faced by its employees and workers. Through its open-door policy, the Company encourages direct interaction with senior management, ensuring concerns are promptly addressed.
Other than permanent workers	Additionally, the Grievance Drop Box, placed within Company premises, offers team members a confidential and anonymous means to report issues. Complementing this is the Company's strong Whistle Blower Policy, which, alongside a well-structured Prevention of Sexual Harassment (POSH) framework, promotes a transparent and respectful workplace. These measures are further strengthened by the appointment of a dedicated Ethics and Vigilance Officer, who manages all complaints with sensitivity and confidentiality.
Permanent employees	Simultaneously, ABREL maintains a meticulous focus on safety across all its segments. In the Pulp & Paper division, employees are equipped with emergency contact cards, and safety regulations are rigorously enforced. Similarly, in the Real Estate segment, the Company enforces stringent safety standards, where non-compliance may lead to penalties or termination, underscoring the Company's commitment to a safe and secure working environment.
Other than permanent employees	Together, these comprehensive systems ensure that all employees and workers have access to a solid grievance redressal framework. Through this, ABREL maintains a supportive and secure workplace.

**7. Membership of employees and workers in association(s) or unions recognised by the listed entity:**

Benefits	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Total employees/ workers in respective category (A)	No. of employee/ 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	1,169	0	0	1,078	0	0
Male	1,027	0	0	979	0	0
Female	142	0	0	99	0	0
Total Permanent Workers	1,385	0	0	1,562	0	0
Male	1,385	0	0	1,562	0	0
Female	0	-	-	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current financial year)					FY 2023-24 (Previous financial year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,027	689	67	983	96	979	784	80	499	51
Female	142	21	15	129	91	99	18	18	40	40
Total	1,169	710	61	1,112	95	1,078	802	74	539	50
Workers										
Male	1,385	843	61	1,037	75	1,562	1,262	81	864	55
Female	0	0	0	0	0	0	0	0	0	0
Total	1,385	843	61	1,037	75	1,562	1,262	81	864	55

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

Category	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,027	1,023	99.61	979	937	96
Female	142	142	100	99	96	97
Total	1,169	1,165	99.66	1,078	1,033	96
Workers						
Male	1,385	0	0	1,562	0 ^{R#}	0 ^{R#}
Female	0	0	NA	0	0	NA
Total	1,385	0	0	1,562	0^{R#}	0^{R#}

Note: At ABREL, all permanent employees are covered under an annual performance and career development review cycle that aligns with the company's financial year (April to March). Employees who joined between January and March 2025 were not included in the current review cycle but will be assessed in the subsequent cycle, ensuring full inclusion over a 12-month period.

^{R#}In the case of permanent workers, the company has undertaken a review of its disclosure methodology. Unlike employees, career development assessments for permanent workers are not conducted on a fixed annual basis, but rather on an ad-hoc basis aligned with internal promotion and retirement policies. These assessments are driven by predefined parameters such as attendance, educational qualifications, department-level performance, and retirement-linked succession requirements. Accordingly, the data previously reported for FY 2023–24 has been restated to reflect this clarified approach and have been denoted with R# where applicable.

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, what is the coverage of such a system?**

Yes, ABREL has established robust Occupational Health and Safety Management Systems (OHSMS) that are certified under ISO 45001:2018. This certification underscores ABREL's commitment to employee protection, encompassing both direct employees and contract workers.

The system ensures that occupational health and safety protocols are thoroughly implemented and continuously monitored throughout the organisation, creating a secure and conducive working environment. With a focus on preventive measures and ongoing safety audits, ABREL prioritises the well-being of its workforce, affirming its dedication to maintaining high standards of safety and health across all operational levels.

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

ABREL consistently implements its comprehensive Standard Operating Procedures (SOPs) across all business segments, systematically identifying workplace hazards and evaluating risks. Integral to its ISO 45001:2018 certification for OHSMS, ABREL has meticulously documented procedures aimed at thoroughly evaluating work-related hazards and risks. These measures ensure a proactive approach to safety and highlight ABREL's focus on maintaining a secure and healthy working environment for employees. Key initiatives include:

Hazard Identification and Risk Assessment (HIRA):

ABREL actively engages with the working personnel to identify risks and analyse potential dangers, applying suitable controls to mitigate them. In addition, the inclusion of air quality monitoring devices support ABREL's approach to mitigating environmental hazards associated with air pollution.



Job Safety Analysis (JSA): Each job task is analysed at an activity level to assess risks and implement mitigation strategies before critical operations commence. Proactive measures such as real-time monitoring of air pollution control systems via CCTV, exemplify the level of detail involved in JSA.

Behaviour-Based Safety Operations (BBSO): The BBSO system identifies risks associated with unsafe behaviours. The Company extends this proactive safety culture with training programmes, as illustrated in the images, such as BBS training, encouraging employees to voluntarily adhere to safety practices and report unsafe conditions.

Incident Investigation: ABREL's solid mechanism for investigating incidents helps identify risks and hazards. Deployment of anti-smog guns and regular ambient air monitoring, as illustrated in the images, further enhance the Company's capability to control air quality-related incidents.

Safety Audits: Regular audits, both internal and external, ensure compliance with safety standards. This is supported by extensive training programmes, as shown in the images, including IMS and CIDC training, which prepare employees to uphold these safety norms.

Together, these measures highlight ABREL's commitment to maintaining a safe and healthy work environment for all employees and workers.

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

ABREL ensures that all workers and employees receive thorough training in hazard identification and are well-versed in risk reporting protocols. To facilitate this, the Company has established multiple channels for reporting potential job-related dangers. These include specialised written forms, direct communication with managers, and interactions with the Company's health and safety department. Furthermore, the Whistle Blower Policy allows for the anonymous reporting of potential or actual risks.

Upon identifying a hazard, employees are empowered to promptly vacate the danger zone, notify their managers, and adhere to established evacuation protocols. These measures ensure timely reporting and proactive involvement in maintaining a safe workplace.

d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?

Yes, ABREL is committed to providing comprehensive healthcare services that prioritise the well-being of employees and their families, extending beyond occupational health to address broader medical needs. The benefits include health insurance that covers Outpatient Department (OPD) consultations, and hospitalisations for all employees and their immediate family members. This helps employees with medical expenses and ensures access to emergency treatment, proving invaluable for non-work-related medical conditions.

In addition to medical care, ABREL places significant emphasis on mental and physical health. Pertaining to this, a variety of wellness programmes and routine health check-ups form a core part of the Company's approach to preventative care.

In the Real Estate segment, ABREL has partnered with Mpower to enhance mental health support, certifying 25 employees as wellness ambassadors. Through this collaboration, employees benefit from structured mental health sessions. Also, a dedicated group of counsellors remains readily available for consultation, providing crucial support to employees and their family members whenever needed. This multifaceted approach underscores ABREL's dedication to creating a healthy, supportive, and nurturing environment for its workforce.

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

Safety incident/number	Category	FY 2024-25	FY 2023-24
		(Current financial year)	(Previous financial year)
Lost Time Injury Frequency Rate (per one million person hours worked)	Employees	8.15	1.28
	Workers	0.00	0.48
Total recordable work-related injuries	Employees	17	6
	Workers	0	12
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

ABREL undertakes a variety of focussed initiatives to enhance its safety culture. The Company's safety training efforts cover a wide range of crucial topics such as IMS training, BBS training, and emergency response team preparation. With an impressive attendance of 3,963 participants, these sessions ensure employees are well-equipped to handle diverse safety challenges.

Moreover, ABREL employs air pollution control measures, including the installation of air quality monitoring devices and anti-smog guns. The Company also conducts air monitoring every six

months in line with its sustainability goals. Integration of these strategies is evident in safety events and campaigns like World Environment Day, Anti-Tobacco Day, and Road Safety Week, which foster an inclusive environment of awareness and participation.

Demonstrating a deeply ingrained safety-first approach, ABREL achieved 100% campaign participation across its projects in India. This strong engagement is especially evident during occasions such as National Safety Week, supported by on-ground initiatives like medical camps and safety quizzes. Through these continued efforts, the Company underscores its dedication to workplace safety.

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

	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

**14. Assessments for the year**

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

100**Health and safety practices**

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

100**Working Conditions****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.**

ABREL's meticulous assessment of health and safety practices, alongside working conditions, has identified key risk areas across its various business segments. To enhance this process, the Company has deployed a high-risk team dedicated to identifying major risk factors in each segment and implementing targeted mitigation strategies. As part of this process, the team conducts regular safety patrols, audits project sites, and compiles detailed reports to maintain comprehensive oversight. Additionally, a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis provides further support to this framework.

The high-risk focus team has identified electrical hazards and working at height as critical risks to health and safety. To manage electrical risks effectively, the segment's electrical head carries out frequent audits, while Electrical Lockout Tagout (LOTO) procedures are strictly enforced. This is further reinforced by the adoption of IP65-rated equipment, ensuring adherence to high safety standards.

Furthermore, in the real estate sector, where high-rise developments are prevalent, the risk associated with working at elevated heights is addressed through the deployment of fall-resistant equipment, ensuring the utmost safety for workers. This proactive approach underscores ABREL's commitment to creating a safe and secure work environment across all its operations.

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

Yes, ABREL ensures comprehensive benefits for both workers and employees, including life insurance and compensation packages in the unfortunate event of death.

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

ABREL ensures stringent compliance with statutory dues among its value chain partners by implementing a series of measures designed to uphold transparency and regulatory adherence:

- **Vendor Engagement:** ABREL collaborates with vendors who have a proven track record of regulatory compliance. This selection criterion is essential to maintaining adherence across all business segments.
- **Internal Control Systems:** The Company has established internal mechanisms to guarantee

both the completeness and punctuality of statutory dues. These systems actively monitor and verify that all obligations are fulfilled accurately and on schedule.

- **Mandatory Documentation:** Contractors and third parties are required to submit copies of challans for Provident Fund (PF) and Employees' State Insurance (ESI) contributions made on behalf of their employees. This ensures all statutory payments are processed correctly.
- **Digital Compliance Verification:** The Company conducts online checks to verify the PF, ESI, and Goods and Services Tax (GST) returns filed by contractors and third parties. These digital verifications enable effective oversight and reinforce compliance across the supply chain.

Through these diligent practices, ABREL exemplifies its commitment to maintaining operational integrity and ensuring all partners adhere to the highest standards of compliance and governance.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Employees	0	0	0	0
Workers	1	0	0	0

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

Yes, ABREL supports transition assistance programmes designed to enhance employability and manage career changes due to retirement or termination. While a formal programme is not established, the Company extends support to mid-to senior-level employees and executives after retirement.

Aligned with ABG's policies, ABREL offers a comprehensive week-long training programme covering areas like savings, spirituality, socialisation, health, and exercise for retired professionals and their spouses. The Human Resources team plays a pivotal role in this process, assessing individual needs, providing tailored guidance, and offering robust support throughout the transition. This initiative underscores ABREL's commitment to the long-term prosperity and employability of its workforce, reflecting a deep dedication to employee well-being.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed	
	Real Estate	Pulp & Paper
Health and safety conditions	8.96%	0
Working conditions	8.96%	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 this financial year, ABREL has not identified any significant risks that require immediate action through its rigorous assessment process.

As part of the assessment process, the Company has implemented a detailed checklist to evaluate its value chain partners, with criteria centred on

creditworthiness, market presence, and peer feedback. Additional factors include financial capacity, client preferences, net worth, and experience.

For vendors deemed material to the Company, ABREL conducts half-yearly assessments on quality, supply quantity, and service. Consequently, each vendor receives a rating on a scale of 1 to 5. Based on these scores, vendors may be removed, warned, educated on areas of development, informed, or retained, ensuring accountability and continuous improvement of partnerships.



Principle 4

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

According to this principle, the Company must acknowledge that it functions within an ecosystem that includes several stakeholders. It also mandates the Company to take responsibility for maximising the benefits and minimising and mitigating the negative effects of its operations on stakeholders.

ABREL recognises the essential role that stakeholders play in its business operations and is committed to fostering an environment that aligns with their needs. Beyond this assessment, ABREL maintains regular communication with stakeholders to ensure their concerns are addressed promptly and effectively.

Aligned with Principle 4 of the NGRBC policy, ABREL concentrates its efforts on creating sustainable cities and communities, and advancing initiatives that foster peace, justice, and strong institutions. Furthermore, the Company actively supports projects aimed at enhancing gender equality and reducing poverty.

This holistic approach highlights ABREL's dedication to embedding responsible and sustainable practices across all its operations and engagements, strengthening its position as a proactive and conscientious industry leader.

SDG Linkages



Essential Indicators

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

To begin with, ABREL defines stakeholders as individuals, groups, or entities either impacted by its activities, products, or services, or capable of influencing or holding a vested interest in its operations. Accordingly, the process of stakeholder identification and prioritisation involves mapping and assessing each stakeholder's relevance based on their impact, influence, and importance to the Company.

Furthermore, to ensure thorough stakeholder engagement, ABREL employs surveys and feedback mechanisms to gather essential information. The list of key stakeholders is finalised through collaborative discussions among board members, managers, and pertinent staff.

In terms of classification, stakeholders are divided into internal and external categories, depending on their reciprocal impact on the Company. External stakeholders include investors, lenders, customers, regulatory bodies, suppliers, other supply chain partners, local communities, non-governmental organisations, joint venture partners, and the media. Meanwhile, internal stakeholders comprise employees, permanent workers, and contractual support staff.

This structured approach reflects ABREL's commitment to maintaining robust relationships and fostering an inclusive dialogue with all parties involved.

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 & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and shareholders	No	<ul style="list-style-type: none"> Quarterly investor conferences One-on-one engagements Annual general meetings (AGMs) Annual/Integrated Reports 	Quarterly/Annual	<ul style="list-style-type: none"> Consistent operational performance Timely disclosures and compliance Updated corporate governance framework Consistent return on investments and profitable growth
Regulatory bodies	No	<ul style="list-style-type: none"> Annual/Integrated Reports Regular meetings Industry forums Emails and letters Policy updates and ministry directives Conferences Regulatory Filings 	Periodic/Annual	<ul style="list-style-type: none"> Compliance with regulations Pollution prevention Taxes and royalties



Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers/ consumers	No	<ul style="list-style-type: none"> Virtual sessions Grievance redressal mechanism Exhibitions and trade fairs Advertising campaigns Regular business interactions Customer satisfaction surveys 	Quarterly	<ul style="list-style-type: none"> Product quality and fair pricing Post-sales support Product safety Sustainable product offerings and solutions
Supply chain partners	Yes (small and local suppliers)	<ul style="list-style-type: none"> Supplier grievance mechanism Emails and meetings Supplier assessments and reviews Training workshops and seminars 	Continuous	<ul style="list-style-type: none"> Good pricing Value creation Continuity of orders Timely payment Long-term commitments with business partners
Community/ local community	No	<ul style="list-style-type: none"> Training and workshops Engagement and Assessment surveys CSR reports Emails and telephonic conversations 	Continuous	<ul style="list-style-type: none"> Water and sanitation facilities Infrastructure development Training and inclusive growth Environmentally friendly operations Improvement in overall living standards Livelihood creation and adequate opportunities

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Grievance redressal mechanism Employee engagement programmes Emails and meetings Performance Reviews 	Continuous	<ul style="list-style-type: none"> Physical and mental well-being Occupational health and safety Rewards and recognition Work-life balance Fair wages and equal opportunities Training and upskilling Career growth
Media	No	<ul style="list-style-type: none"> Press conferences Press releases Discussions and interviews with leadership Industry events 	Need based	<ul style="list-style-type: none"> Transparent communication
Non-governmental organisation	No	<ul style="list-style-type: none"> Social surveys One-on-one interaction Participation in events 	Periodic	<ul style="list-style-type: none"> Strong community engagement Transparent and accountable resource utilisation Expertise in social and environmental issues
Joint-venture partners	No	<ul style="list-style-type: none"> Emails and Meetings Personal interactions Workshops and seminars 	Continuous	<ul style="list-style-type: none"> Value creation Long-term commitments Timely disclosures and compliance



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.

Through a well-rounded stakeholder engagement process, ABREL gathers diverse perspectives and insights on critical economic, environmental, and social issues impacting its business operations. During the board review process, any identified gaps or valuable insights are communicated to senior management to enable timely corrective action.

Furthermore, the Company diligently keeps the board informed on the progress of the solutions implemented to address these gaps and observations. This systematic approach underscores ABREL's commitment to sustained improvement, transparency, and responsive corporate governance.

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

Yes, ABREL considers stakeholder consultations as a crucial element in identifying and addressing environmental and social issues. On this front, the Company actively seeks feedback from pertinent parties, seamlessly integrating their insights into its operational practices and strategic procedures. By doing so, it ensures a sharp focus on substantive topics identified during these engagements.

By aligning its initiatives with stakeholder expectations, ABREL enhances operational sustainability and advances its strategic objectives. This ongoing dialogue reflects ABREL's dedication to encouraging collaboration and delivering sustainable value across all its operations.

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

ABREL actively addresses the needs of vulnerable and marginalised stakeholder groups across its business

segments. The Company's initiatives are designed to empower these communities by providing access to opportunities and essential services. A key aspect of its efforts involves collaboration with local stakeholders and authorities to prevent environmental hazards and promote sustainability. For instance, the Pulp & Paper segment partners with the Forest Department of Nainital to collect and utilise dried leaves from forests, mitigating the risk of forest fires during the summer. Besides protecting the environment, this initiative reduces reliance on non-renewable energy sources.

Simultaneously, ABREL's CSR initiatives are strategically designed to meet the distinct needs of marginalised communities. Through various healthcare initiatives, including medical camps, the Company enhances access to medical services and upgrades local hospital infrastructure, directly benefiting hundreds. Furthermore, ABREL emphasises sanitation and hygiene through regular cleaning and garbage removal, mosquito fumigation, and awareness programmes, which collectively enhance public health and prevent disease outbreaks.

Infrastructure development remains a pivotal aspect of the Company's community support, with significant efforts like the construction of toilets in areas like Bindukhatta and Shantipuri, which enhance living standards and contribute to overall dignity. To assist vulnerable families during colder months, ABREL distributes blankets as part of its support initiatives. Importantly, women's empowerment remains a core priority, with skill development centres in the mentioned regions providing vocational training that enables women and girls to build sustainable livelihoods.

Additionally, promoting educational opportunities for disadvantaged groups is crucial to ABREL's strategy. Furthering this commitment, the Company constructs classrooms and supports skill-building programmes that uplift communities and enable long-term economic development. ABREL also integrates environmental activities into its CSR initiatives to maintain a suitable environment around its operations.



Principle 5

Businesses should respect and promote human rights.

This principle states that businesses have an obligation to respect human rights by ensuring they do not inadvertently cause or contribute to human rights violations and by addressing such impacts when they do occur.

ABREL views its employees and workers as critical pillars, upholding robust human rights practices that extend throughout its value chain. These policies align with the guidelines set forth by the ILO and the UNGP. Consistent with this approach, the Company respects the human rights of its workforce, communities, and all individuals impacted by its operations, including contractors and suppliers.

The Company actively addresses identified issues, implementing risk mitigation strategies to prevent any potential adverse impacts. Adhering to Principle 5 of its human rights policy, ABREL supports various SDGs, including promoting gender equality, decent work, and economic growth, reducing inequalities, ensuring quality education, and striving towards eradicating poverty. This commitment reflects ABREL's proactive approach to fostering a just and equitable environment across its operations.

SDG Linkages



**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 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,169	753	64	1,078	675	63
Other than permanent	153	52	34	101	36	36
Total employees	1,322	805	61	1,179	711	60
Workers						
Permanent	1,385	0	0	1,562	154	10
Other than permanent	3,890	182	5	4,967	1,091	22
Total workers	5,275	182	3	6,529	1,245	19

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

Category	FY 2024-25 (Current financial year)					FY 2023-24 (Previous financial year)				
	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	1,027	0	0	1,027	100	979	0	0	979	100
Female	142	0	0	142	100	99	0	0	99	100
Other than permanent										
Male	130	0	0	130	100	86	0	0	86	100
Female	23	0	0	23	100	15	0	0	15	100
Workers										
Permanent										
Male	1,385	0	0	1,385	100	1,562	154	10	1,408	90
Female	0	0	0	0	NA	0	0	0	0	NA
Other than permanent										
Male	3,888	0	0	3,888	100	4,773	789	17	3,984	83
Female	2	0	0	2	100	194	192	99	2	1

3. Details of remuneration/salary/wages, in the following format:**a. Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective categories
Board of Directors (BoD)	5	₹ 15,20,411	3	₹ 20,24,387
Key Managerial Personnel	3	₹ 2,08,76,724	0	NA
Employees other than BoD and KMP	1,027	₹ 12,43,744	142	₹ 15,73,032
Workers	1,385	₹ 5,96,970	0	NA

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

	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Gross wages paid to females as % of total wages	7.03%	10%

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

Yes, ABREL has an Ethics and Vigilance Officer tasked with safeguarding workers' rights and promoting well-being in the workplace. The Company also enforces robust human rights policies applicable to its employees, suppliers, and service providers, ensuring adherence to applicable laws and upholding the essence of human rights.

Additionally, in accordance with the POSH Act, 2013, ABREL has established Internal Complaints Committees at every office and unit. These committees receive and address complaints of sexual harassment, fostering a supportive and respectful working environment for women.

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

Employees are encouraged to report any human rights concerns to the Company's Ethics and Vigilance Officer, with confidentiality assured throughout the process. Upon receiving a complaint, a preliminary inquiry is promptly conducted to assess the nature and severity of the issue. The investigation findings are reviewed by the audit committee, which plays a pivotal role in examining and resolving human rights matters. Based on the committee's recommendations, appropriate steps are taken to address the grievance effectively.

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

	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	1	1*		0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour/involuntary labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

*Since resolved

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

	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Total complaints reported under Sexual Harassment on of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees/workers	0.59	0
Complaints on POSH upheld	1	0

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

ABREL has implemented rigorous procedures to protect individuals who report discrimination or harassment. The Company has put in place a comprehensive grievance redressal mechanism to effectively address violations of the Code of Conduct, as well as complaints related to discrimination, harassment, and the Prevention of Sexual Harassment (POSH) Act. Designated committee members, appointed and trained in line with Company policies and ABREL's grievance redressal framework, handle all cases with strict confidentiality. To enhance the effectiveness of this process, ABREL consistently promotes awareness, education, and sensitisation initiatives regarding its policies and procedures, ensuring that all stakeholders are informed and engaged.

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

Yes, ABREL ensures that human rights requirements are an integral part of business agreements and contracts across all segments. The Company's human rights policy also extends protective measures to safeguard the human rights of contractors and suppliers. This policy underscores ABREL's commitment to fostering a responsible and ethical supply chain by mandating adherence to human rights standards at every level of its operations. Through this comprehensive approach, ABREL strengthens its operational framework and promotes a culture of respect and accountability within its wider network of partners.

10. Assessments of the year

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

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

In the assessment conducted in this financial year, ABREL has not identified any significant risks or concerns.



Leadership Indicators

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

In the reporting period, ABREL did not encounter any human rights-related complaints, and therefore, no amendments to existing practices or policies were required.

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

No, ABREL has not yet conducted comprehensive human rights due diligence. However, recognising the importance of systematically analysing and mitigating risks over time, especially in light of evolving circumstances, the Company is currently in the process of implementing steps to ensure thorough human rights due diligence across all business segments. This proactive effort reflects ABREL's commitment to upholding human rights, aligning its practices with international standards and enhancing its ability to address potential risks effectively.

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, ABREL acknowledges the significance of complying with the Rights of Persons with Disabilities Act, 2016 and is actively taking steps to support the needs of individuals with disabilities. Most of its establishments offer accessible features for differently abled individuals, including visitors. These include PWD-friendly entrances, wheelchair availability, braille systems, and tactile pavers.

Although the Real Estate business segment does not encompass dedicated plants or factories, ABREL prioritises inclusivity within its office spaces and project sites by implementing accessibility measures. Furthermore, residential projects are designed with comprehensive accessibility features that accommodate the needs of people with disabilities, reflecting the Company's commitment to creating an inclusive environment for all.

4. Details on assessment of value chain partners:

	Real Estate	Pulp & Paper
Sexual harassment	8.96%	0
Discrimination at workplace	8.96%	0
Child labour	8.96%	0
Forced/involuntary labour	8.96%	0
Wages	8.96%	0

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

All contractors and sales partners in the Real Estate division are assessed based on their performance and practices as per the Code of Conduct applicable to all the suppliers and contractors. No significant risks were identified during the financial year.



Principle 6

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

According to this principle, businesses must recognise that social responsibility and sustainable economic growth depend on environmental stewardship. It urges companies to adopt environmental policies and procedures that reduce or eliminate the negative effects of their operations and supply chain.

ABREL understands the intrinsic link between business operations and the environment. The Company embraces its duty to respect, protect, and restore the environment, knowing that the success

and prosperity of its operations are deeply reliant on a healthy environment. This initiative outlines ABREL's strategy for managing and capitalising on environmental efforts.

As a socially-responsible corporate entity, ABREL places a high priority on sustainable practices throughout all facets of its operations. In addition, the Company is committed to implementing effective and efficient resource management strategies to ensure responsible consumption and production patterns.

SDG Linkages





Essential Indicators

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

Parameter	Unit	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
From renewable sources			
Total electricity consumption (A)	Terajoule (TJ)	23.80	37.04
Total fuel consumption (B)	TJ	5,948.11	5,038.46
Energy consumption through other sources (C)	TJ	0	0
Total energy consumed from renewable sources (A + B + C)	TJ	5,971.91	5,075.50
From Non-Renewable Sources			
Total electricity consumption (D)	TJ	99.04	235.77
Total fuel consumption (E)	TJ	9,579.41	10,539.32
Energy consumption through other sources (F)	TJ	-	0
Total energy consumed from non-renewable sources (D + E + F)	TJ	9,678.45	10,775.08
Total energy consumed (A + B + C + D + E + F)	TJ	15,650.36	15,850.58
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	TJ/lakh ₹	0.035	0.030
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)*	TJ/lakh ₹ (adjusted for PPP)	0.73	0.68
Energy intensity in terms of physical output	TJ/Sq. Metre (Real Estate)	0.00014	0.00013
	TJ/MT (Pulp & Paper)	0.035	0.032

* For FY 2024-25 calculation, the revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by the International Monetary Fund (IMF) for India, which is 20.66. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

* For FY 2023-24 calculation, India's PPP conversion factor of 20.20, published by the World Bank, was used. (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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.

Yes, limited assurance has been carried out by TUV India Private Limited.

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

Yes, the sites operated by ABREL under the Pulp & Paper segment have been recognised as Designated Consumers (DCs) under the Government of India's Perform, Achieve and Trade (PAT) Scheme. During PAT cycle-I and cycle-II, targets were exceeded by 17.26% and 12.38%, respectively. Furthermore, PAT cycle-VII was completed during this reporting period.

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

Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	-
(ii) Groundwater	1,14,00,496.00	1,20,29,001.00
(iii) Third party water (Municipal water supplies)	1,57,804.90	6,85,749.00
(iv) Seawater/Desalinated water	0	-
(v) Others (Recycled)	3,883.68	4,283.20
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,15,62,184.58	1,27,19,033.02
Total volume of water consumption (in kilolitres)	41,25,513.32	48,71,557 ^{R#}
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (kL/lakh ₹)	9.27	9.16 ^{R#}
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (kL/lakh ₹; adjusted for PPP)	191.52	209.47 ^{R#}
Water intensity in terms of physical output (Real Estate) (kL/Sq. Meter)	0.58	0.63
Water intensity in terms of physical output (Pulp & Paper) (kL/MT)	8.86	8.96 ^{R#}

^{R#} The water consumption figure for FY 2023–24 has been restated in alignment with the BRSR guidance, which defines water consumption as the difference between water withdrawal and water discharge. Accordingly, related metrics like water intensity per rupee of turnover, water intensity per rupee of turnover adjusted for purchasing power parity (PPP), and water intensity per unit of physical output for the Pulp & Paper business segment have also been restated to reflect this change.

* For FY 2024–25 calculation, revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by the IMF for India which is 20.66. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

* For FY 2023–24 calculation, India's PPP conversion factor of 20.20, published by the World Bank, was used. (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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.

Yes, limited assurance has been carried out by TUV India Private Limited.

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

Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
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	74,27,325.00	78,47,476.00
(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	9,346.26	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	74,36,671.26	78,47,476.00

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.

Yes, limited assurance has been carried out by TUV India Private Limited.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, Birla Centurion, one of the Company's key sites, is a ZLD facility. While ZLD mechanism has not been implemented across all locations, the Company recognises water as an important environmental resource. Therefore, it has undertaken necessary initiatives to conserve, recycle, and reuse water across both the Real Estate and Pulp & Paper divisions.

To support these efforts, efficient wastewater treatment systems like sewage treatment plants (STPs) and ETPs are installed to treat wastewater that is used for other operational and non-operational

activities like flushing and gardening within the premises.

Furthermore, all projects in the Real Estate segment feature rainwater harvesting systems as a part of sustainable water management practices. This initiative ensures efficient utilisation of rainwater, reduces dependency on fresh water and third-party supply, and contributes to groundwater recharge. Through these measures, ABREL remains committed to enhancing water conservation across all current and future developments.

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

Parameter	Please specify unit	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
NOx	(Metric Tonnes) MT	564.56	581.42
SOx	MT	274.62	234.79
Particulate Matter (PM)	MT	967.58	740.77
Persistent Organic Pollutants (POP)	MT	-	-
Volatile Organic Compounds (VOC)	MT	-	-
Hazardous Air Pollutants (HAP)	MT	-	-

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.

Yes, limited assurance has been carried out by TUV India Private Limited.

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

Parameter	Unit	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTCO ₂ e	9,25,173.06	9,86,562.33
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTCO ₂ e	19,899.39	39,422.34
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MTCO ₂ e/lakh ₹	2.12	1.93
Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	MTCO ₂ e/lakh ₹ (adjusted for PPP)	43.87	44.12
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO ₂ e/Sq. M (Real Estate)	0.016	0.02
	MT CO ₂ e/MT (Pulp & Paper)	2.10	2.02

* For FY 2024-25 calculation, revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by the IMF for India which is 20.66. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

* For FY 2023-24 calculation, India's PPP conversion factor of 20.20, published by the World Bank, was used. (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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.

Yes, limited assurance has been carried out by TUV India Private Limited.



8. Does the entity have any project related to reducing Greenhouse Gas emissions? If yes, then provide details.

Yes, the Company undertook multiple projects in FY 2024-25 aimed at reducing GHG emissions across its Real Estate and Pulp & Paper divisions. Several of these initiatives represent significant enhancements over previous years.

Real Estate

In FY 2024-25, the Real Estate division advanced its decarbonisation strategy through focussed efforts in embodied carbon reduction, operational energy efficiency, and increasing the use of renewable energy. As part of its low-carbon construction approach, the division initiated an embodied carbon assessment for flagship projects such as Birla Niyaara and began integrating climate-positive materials. Across its projects, the Company replaced conventional materials with approximately 5,725 MT of Ground Granulated Blast Furnace Slag (GGBS), 11,121 MT of Fly Ash, 3,150 MT of Fly Ash bricks and 1,656 MT of secondary steel, enabling a measurable reduction in construction-related emissions.

On the operational front, the business recorded over 200% YoY increase in renewable electricity consumption, with green power now accounting for ~43% of its total electricity use and ~32% of its total energy use. Commercial assets like Birla Aurora and Birla Centurion transitioned entirely to renewable electricity for all areas under the Company's control. Moreover, Birla Aurora was awarded the IGBC Net-Zero Energy Certification, and a new 140 kW rooftop solar installation was commissioned at Birla Centurion. These transitions enabled a 16% reduction in Scope 2 emissions across the Real Estate portfolio.

Energy efficiency measures further contributed to GHG emission reductions. Key initiatives included:

- VFD installations on HVAC systems improved cooling efficiency
- APFC panel modifications and capacitor upgrades reduced energy losses
- LED lighting retrofits and motion sensor-based lighting controls were implemented across commercial spaces and labour camps

- Timer and daylight sensor installations for staircase and peripheral lights enabled automatic shut-off after sunrise
- Motion-sensor and automated lighting controls were introduced to reduce energy consumption during non-peak hours
- Passive architectural features such as natural daylighting and cross-ventilation were embedded into project design, reducing long-term operational energy demand

All new projects comply with IGBC Gold or related certifications. Notably, Birla Niyaara is on track to become India's first BREEAM-certified development, underscoring the Company's commitment to climate-resilient design and construction.

Pulp & Paper

The Pulp & Paper division intensified its decarbonisation journey in FY 2024-25 through integrated energy efficiency upgrades, renewable fuel substitution, and internal clean energy generation. The division's diverse energy mix, combining grid power, captive renewable electricity, and thermal energy from bio-based sources, enabled measurable gains in both emission avoidance and energy performance.

To reduce dependence on fossil fuels, the division significantly scaled up the use of biomass fuels such as black liquor, bagasse, pith, bark, wood dust, and Perul, many of which are by-products of internal operations. This initiative enabled the consumption of 5,930,113 GJ of renewable thermal energy. Without this substitution, the equivalent energy would have been generated using coal, resulting in substantially higher Scope 1 emissions. The shift reduced ABREL's reliance on fossil fuels and advanced its transition to circular, low-emission energy systems.

The facility also continued to operate its in-house biomethanation plant, which converts effluent water from bagasse processing into Compressed Methane Gas (CMG), a renewable fuel used in place of LPG for steam generation. During the year, 387.44 MT of CMG was generated, delivering 17,994 GJ of clean thermal energy and further reducing fossil fuel dependence.

A series of energy efficiency initiatives were implemented across the plant, resulting in annual electricity savings of ~3,54,553 kWh:

- VFD installations across key pumps, agitators, depithers, and rewinder systems saved ~2,86,516 kWh
- LED retrofits in production, utilities, and warehouses saved ~1,53,582 kWh
- Blower and pump upgrades, including ARC boiler feed pump replacements and optimised flow systems, saved ~9,31,800 kWh
- Pulp consistency improvement at one of the Board Lines led to ~3,40,591 kWh savings and reduced energy intensity
- Compressor optimisation, including installation of a high-efficiency centrifugal compressor and operational restructuring, saved ~1.4 million kWh annually and improved system stability (4.9 bar to 5.5 bar)

- Cooling tower fan blade upgrades saved an additional ~2,42,064 kWh
- A boiler thermal efficiency upgrade, achieved by feedwater pre-heating through MP heater commissioning, resulted in 30,240 MT of steam savings, lowering thermal load and fuel use

Collectively, these actions enabled the division to offset the emissions associated with higher production volumes. While absolute emissions rose marginally, emission intensity remained stable due to greater use of renewable power and energy efficiency. The division also expanded its social forestry initiative, planting 1.11 Crore saplings over 5,000 hectares, supporting long-term carbon sequestration and sustainable fibre sourcing.

This combination of energy-efficient operations, renewable thermal energy, process waste utilisation, and plantation to support carbon sequestration reflects a mature and multi-dimensional approach to climate action aligned with ABREL's broader Natural Capital goals and the ABG's Net Zero by 2050 roadmap.

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

Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,229.49	30.03
E-waste (B)	0	7.56
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	14,400.00	5,120.81
Battery Waste (E)	0.66	1.66
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	40,785.48	40,504.20
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	2,48,140.64	3,47,868.03
Total (A + B + C + D + E + F + G + H)	3,04,556.29	3,93,532.31
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) (MT/lakh ₹)	0.68	0.78
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated/Revenue from operations adjusted for PPP) (MT/lakh ₹; adjusted for PPP)	14.14	17.83
Waste intensity in terms of physical output (Real Estate) (MT/Sq. Metre)	0.05	0.02
Waste intensity in terms of physical output (Pulp & Paper) (MT/MT of production)	0.65	0.82



Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1,505.88	8,199.87
(ii) Reused	2,88,657.50	3,79,894.40
(iii) Other recovery operations	0	125.92
Total	2,90,163.38	3,88,220.19
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8.70	0.06
(ii) Landfilling	14,384.50	5,311.45
(iii) Other disposal operations	0.02	0.02
Total	14,393.22	5,311.53

* For FY 2024-25 calculation, the revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by the IMF for India, which is 20.66. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

*For the FY 2023-24 calculation, India's PPP conversion factor of 20.20, published by the World Bank, was used. (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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.

Yes, limited assurance has been carried out by TUV India Private Limited.

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.

ABREL follows the principles of a circular economy and the '3R' strategy: Reduce, Reuse, and Recycle. These principles are applied across operations to manage waste responsibly and reduce environmental impact. All waste disposal practices are conducted in compliance with applicable environmental regulations. Notably, 95% of our total waste generated is diverted from disposal through internal reuse and recycling through verified vendors and handlers.

Real Estate:

The Real Estate segment integrates waste minimisation practices across design, construction, and occupancy stages. Dedicated on-site storage areas have been developed at active project sites to

manage material flow between multiple contractors. Dry and wet waste are segregated, and organic waste converters are installed at commercial properties to process food and biodegradable waste into compost. These systems are also being commissioned at residential sites after occupancy.

Construction and Demolition (C&D) waste, which saw an increase this year due to more projects, is either reused on-site where possible or sent to authorised sites for disposal. BEPL monitors contractor compliance to ensure disposal is in line with the waste management framework and applicable laws. Additionally, the division uses recycled materials like glass and fly ash, and GGBS (used prominently at Birla Niyaara, Trimaya, and Tisya) as a substitute for cement, helping reduce landfill burden. To further mitigate chemical exposure, fly ash is used at the Niyaara and Navya sites and low-VOC and green-certified materials are used across construction and fit-out stages.

Pulp & Paper:

The Pulp & Paper division of ABREL adopts a circular, process-integrated approach to waste management, prioritising reuse, reduction, and regulatory compliance. Most of the waste generated, including biogenic materials such as bark, dry pith, wet pith, fly ash, and lime sludge, is reused internally as fuel in boilers or as raw material in board manufacturing. Sludge from the ETP and DIP is similarly redirected for in-house reuse. Fly ash is supplied to the cement industry under authorised recovery agreements, and hazardous wastes like used oil in lime kilns are either reused within plant operations or disposed through certified channels.

Plastic waste is tracked daily by the store department and managed in compliance with the CPCB's Extended Producer Responsibility (EPR) guidelines. Battery

waste is returned to the original manufacturers, and biomedical waste is disposed of via deep burial as per the Bio-Medical Waste Management Rules, 2016. No e-waste or radioactive waste was generated during the reporting period.

To minimise the use of hazardous and toxic chemicals, the division continues to optimise its production processes. Key interventions include improved pH control, tighter chemical dosing, and reduced chlorine dioxide consumption in pulp bleaching. These changes have not only enhanced operational safety but also lowered the chemical load in effluent streams. The unit also treats and reuses a significant portion of its effluent water within the plant, supporting both waste and water minimisation goals under a closed-loop system approach.

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:

S. no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
ABREL does not operate in any areas that are deemed ecologically sensitive zones, thereby ensuring environmental preservation and sustainable practices.			

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
M/S BARMALT INDIA PRIVATE LIMITED (Birla Arika) Sector-31-32A, Gurugram, Haryana	EC Identification No. EC24B3813HR5667097N File No. SEAC/HR/2024/145	13 th November, 2024	Yes	Yes	https://haryanarera.gov.in/view_project/viewOrderPdf/NTc4Mw==
Birla Evara	EC24B3813KA5382593N File No:SEIAA 215 CON 2023	14 th November, 2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F471882%2F2024&proposal=65952978



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
Birla Ojasvi	T024B3813KA5929032A File No: SEIAA 215 CON 2023	16 th August, 2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F494576%2F2024&proposal=97889231

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

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
	ABREL complies with all pertinent environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act of 1974, the Air (Prevention and Control of Pollution) Act of 1981, the Environment (Protection) Act of 1986, along with their associated rules and regulations.			

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:** Bengaluru and NCR
- (ii) **Nature of operations:** Building constructions
- (iii) **Water withdrawal, consumption, and discharge in the following format:**

Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	672	0
(iii) Third party water	37,608.41	33,820.00
(iv) Seawater/desalinated water	0	0
(v) Others – Recycled Water/Treated Water	3,294.68	4,283.20
Total volume of water withdrawal (in kilolitres)	41,575.09	38,103.20
Total volume of water consumption (in kilolitres)	41,575.09	38,103.20

Parameter	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial Year)
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (kL/lakh ₹)	0.09	0.07
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into 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

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

Parameter	Unit	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTCO ₂ e		
Total Scope 3 emissions per rupee of turnover	MTCO ₂ e		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	MTCO ₂ e		

While ABREL does not currently account for Scope 3 emissions, the Company has initiated the process of value chain data evaluation. As part of this, an embodied carbon assessment was conducted for key Real Estate projects such as Birla Niyaara, supporting low-carbon material selection and future Scope 3 disclosures.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

ABREL does not operate in any areas that are deemed ecologically sensitive zones, thereby supporting environmental preservation and sustainable practices.



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:

S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
1	Targeted energy savings and avoided emissions in Pulp & Paper operations	The Pulp & Paper division undertook a structured set of energy efficiency measures across FY 2024–25. Key initiatives included installing Variable Frequency Drives (VFDs) on Depither Screws, Hypo Pumps, and White Liquor Pumps; replacing HPMV and halogen lamps with energy-efficient LEDs; and upgrading pumps, blowers, and ARC-enhanced boiler feed pumps. The division also optimised the compressor system with a high-efficiency centrifugal unit, retrofitted aerodynamically designed cooling tower fans, improved pulp consistency control, and enhanced boiler thermal performance through MP Heater-based feedwater pre-heating.	These initiatives enhanced throughput and reliability, reduced auxiliary energy loads, stabilised air pressure systems, and delivered annual electrical savings of approximately 33,54,553 kWh and thermal energy savings equivalent to 30,240 MT of steam. Collectively, they contributed to a meaningful reduction in indirect emissions and improved the plant's overall energy intensity and operational sustainability. In terms of avoided emissions, 5,820.4 MTCO ₂ e were avoided through these efficiency initiatives while steam savings also resulted in additional overall avoided emissions during the reporting period.
2	Circular thermal energy through biomethanation of process waste in the Pulp & Paper segment	An in-house bio-methanation plant was operated throughout FY 2024–25 to convert high-organic-content effluent water from bagasse-based pulp processing into methane-rich biogas. This biogas was compressed to produce Compressed Methane Gas (CMG), which was directly used in boilers as a renewable fuel. It replaced liquefied petroleum gas (LPG) and partially reduced coal consumption. The process is fully integrated within operations, using anaerobic digestion for energy recovery and internal circularity.	The initiative generated 387.44 MT of CMG, producing 17,994 GJ of renewable energy, significantly reducing reliance on fossil-based thermal fuels. It helped lower Scope 1 emissions, increased the renewable share of the thermal energy mix, and exemplified ABREL's commitment to circular resource use. At the same time, it reduced waste and strengthened the division's low-carbon manufacturing strategy.
3	Biomass fuel integration for thermal energy	The Pulp & Paper division scaled up the use of biomass-derived fuels, including black liquor, bagasse, wood bark, pith, and perul, across its boiler operations to replace fossil fuels like coal and LPG. These fuels were sourced internally from pulping and fibre processing by-products or through local agri-based supply chains, creating a circular and locally embedded thermal energy model that improves fuel resilience and reduces dependence on external fossil sources.	The initiative enabled the consumption of 5,930,113 GJ of renewable thermal energy derived from biomass fuels such as wood bark, bagasse, black liquor, and pith. Without these, an equal amount of thermal energy would have come from coal, causing substantially higher Scope 1 emissions. This substitution reduced dependence on fossil fuels and furthered our shift towards circular, low-emission energy systems.

S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
4	Renewable electricity adoption across business divisions	<p>During FY 2024-25, ABREL significantly expanded its renewable electricity usage across the organisation, making clean energy sourcing a central part of its decarbonisation strategy. Within the Real Estate division, there was a more than 200% YoY increase in renewable electricity sourcing, allowing the Company to achieve 100% renewable electricity use across all commercial assets under operational control, including Birla Aurora and Birla Centurion. Meanwhile, on-site solar photovoltaic installation began at Birla Centurion and will be commissioned in the next reporting period, marking a key milestone in self-generated clean energy capacity.</p>	<p>The Company procured 23,804.20 GJ of renewable electricity across its business divisions. The Real Estate division alone accounted for 9,857.11 GJ of this renewable electricity, entirely replacing conventional grid power for its commercial footprint under operational control. These efforts helped eliminate Scope 2 emissions in key real estate activities, advanced progress towards Net Zero targets, and strengthened resilience against energy market volatility.</p> <p>Through these renewable energy interventions, ABREL avoided Scope 2 emissions associated with grid electricity, based on CEA emission factors.</p> <p>At Birla Tisya labour colony, renewable energy is generated and utilised via on-site solar systems.</p>
5	Use of climate-friendly materials in Real Estate projects	<p>The Real Estate division advanced its decarbonisation strategy by targeting embodied emissions in construction. Flagship projects such as Birla Niyaara, Trimaya, and Tisya adopted low-carbon material substitution practices, prominently using Ground Granulated Blast Furnace Slag (GGBS), fly ash, fly ash bricks and secondary steel to reduce dependence on conventional cement, clinker, and virgin steel.</p> <p>GGBS, a by-product of iron manufacturing, served as a partial cement substitute to reduce hydration heat and minimise thermal cracking. It also helped improve long-term durability. Additionally, the division initiated embodied carbon assessments for projects such as Birla Niyaara to systematise carbon footprint reduction during construction.</p>	<p>A total of 5,725 MT of GGBS, 11,121 MT of fly ash, 1,656 MT of secondary steel and 3,150 MT of fly ash bricks were used across key real estate projects. These materials directly replaced emission-intensive primary materials, leading to measurable reductions in construction-phase carbon emissions. The initiative also lowered primary energy consumption and diverted industrial by-products from landfills. Furthermore, it aids value chain emission cuts, supports circular economy outcomes, and strengthens the sustainability performance of new developments under the Company's low-carbon building strategy.</p>



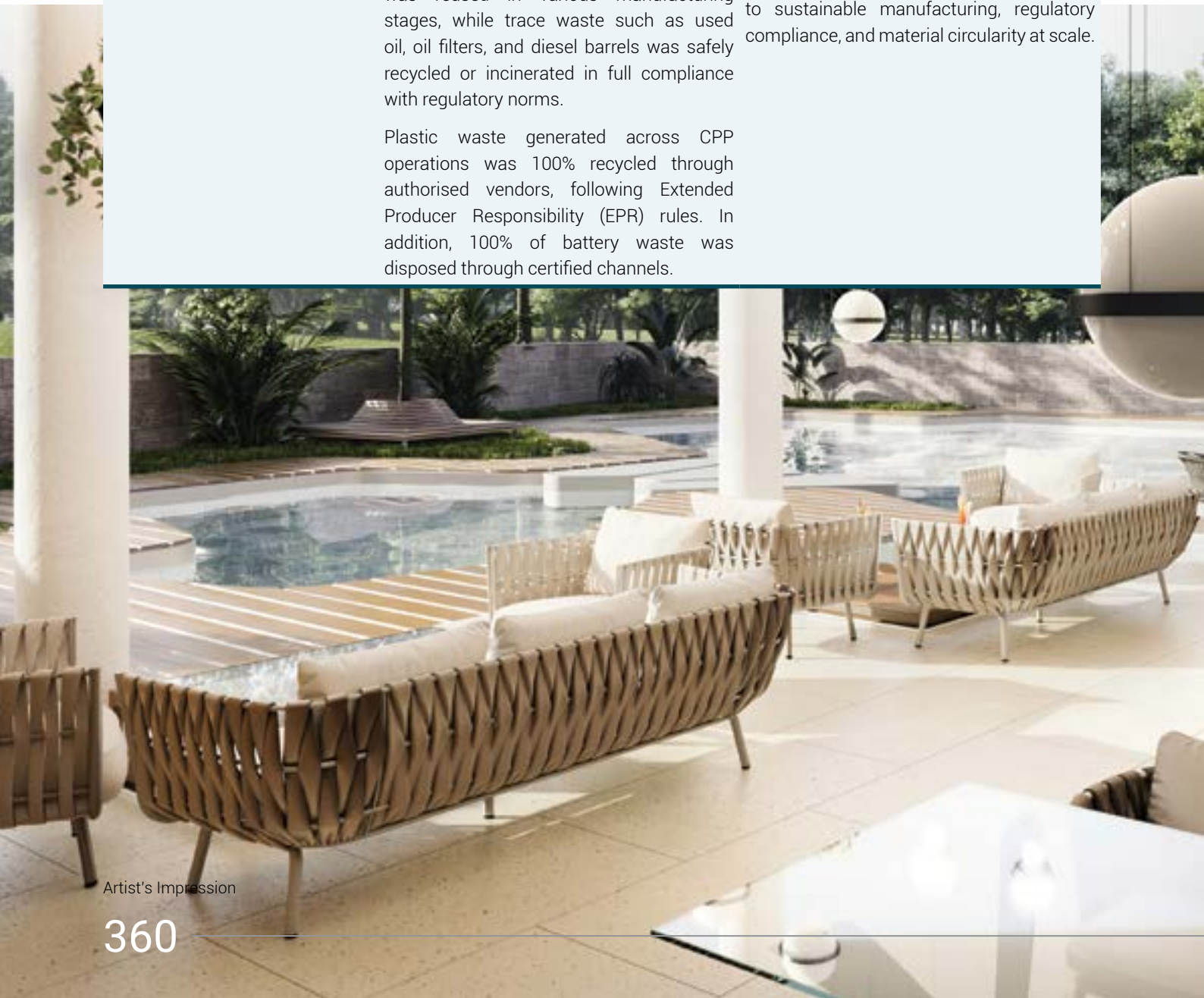
S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
6	Reduction in transport emissions through on-site concrete batching	At Birla Niyaara, a large-scale residential development, the Real Estate division commissioned a dedicated on-site concrete batching plant to reduce emissions from transport logistics and improve construction efficiency. This intervention was designed to minimise the diesel-intensive transportation of ready-mix concrete from external plants, which typically contributes significantly to indirect (Scope 3) emissions during the construction phase. By localising batching operations at the project site, the initiative enhanced control over material handling, reduced idle time, and improved energy and inventory management throughout the execution phase.	The initiative led to a reduction in fuel consumption and transport-related emissions, enabled faster and more energy-efficient construction cycles, and improved material utilisation. It also contributed to the Real Estate division's broader strategy of reducing embedded carbon in construction. During the reporting period, the Company was able to avoid emissions through this on-site batching approach, demonstrating the impact of early-stage planning in low-carbon construction.
7	Achievement of Net Zero energy building at Birla Aurora	Birla Aurora, a flagship commercial property under the Real Estate division, was awarded Net Zero Energy Building (NZEB) certification by the Indian Green Building Council (IGBC). This recognition places it among the most energy-efficient commercial assets in the Company's portfolio. The milestone was enabled through the adoption of a holistic set of energy optimisation measures, including, 100% renewable electricity sourcing, and Automatic Power Factor Correction (APFC) panel upgrades with capacitor replacements and automation. The division also installed Variable Frequency Drives (VFDs) on HVAC cooling towers to dynamically adjust speed based on ambient temperature, and retrofitted LED lighting across building zones.	These initiatives delivered a measurable improvement in energy performance, with approximately 2,300 MT of CO ₂ emissions avoided annually through green energy use and operational efficiency. Moreover, the building achieved a reduction in energy loss through APFC optimisation and achieved energy savings in HVAC systems during non-peak months. Birla Aurora's certification reinforces the division's leadership in sustainable real estate and sets a precedent for future-ready, low-carbon commercial infrastructure.

S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
8	Water efficiency and wastewater circularity across the Real Estate portfolio	<p>The Real Estate division embedded water stewardship principles across both operational and construction phases of its developments in FY 2024-25. All projects are designed to meet or exceed IGBC Gold certification standards, with water efficiency forming a core pillar from the design stage.</p> <p>Across residential and commercial assets, the Company standardised the use of low flow plumbing fixtures, dual-plumbing systems, and rainwater harvesting (RWH) infrastructure. Flagship assets like Birla Aurora and Birla Centurion feature 100% reuse of treated water from on-site STPs for flushing, irrigation, and HVAC cooling.</p> <p>Additionally, Birla Centurion incorporates an 850 kL rainwater tank, recharge pits, and a ZLD system, making it a benchmark for decentralised water circularity.</p> <p>Construction-phase water circularity was also scaled, with sites like Birla Tisya in Bengaluru reusing treated sewage for curing, dust suppression, and other applications through decentralised STP setups at labour camps.</p>	<p>The water stewardship initiatives led to significant potable water savings ranging from 30% to 56% across both new and legacy projects by using water-efficient fixtures. Birla Aurora achieved a 35.3% annual reduction in water demand through aerator retrofits, while Birla Vanya recorded 48.77% water savings, amounting to 217,784 litres annually. At Birla Tisya in Bengaluru, the division reused 4.3 million litres of treated water for construction purposes.</p> <p>Birla Centurion reused 36,673 kL of treated water for flushing, HVAC, and landscaping during FY 2024–25. Its rainwater harvesting systems capture over 126.6 m³/day and manage 100% peak runoff, setting a high standard for water circularity. Key sites received full IGBC water efficiency credits, with some recognised for exemplary performance in water management and sustainability.</p>
9	Scale-up of water reuse and effluent reduction through 55 water-saving initiatives	<p>As part of its commitment to circular water management, the Century Pulp & Paper division expanded its plant-wide reuse programme during FY 2024-25 by implementing 55 water reuse and conservation initiatives, up from 49 in the previous year. These initiatives spanned eight thematic categories, including clarified and backwater reuse, condensate and effluent recirculation, gland and sealing water recovery, shower and spray water optimisation, and soft water loop integration.</p> <p>The reuse interventions were deployed across all major operations like pulp mill, board plant, WPP, tissue line, and chemical recovery units with decentralised recovery loops engineered for site-specific flows such as hood cleaning, log washing, ash belt reuse, and plantation irrigation.</p>	<p>These 55 initiatives enabled the internal reuse or recovery of approximately 2,252 m³/hour of water, significantly reducing the plant's reliance on freshwater intake and minimising effluent discharge volumes.</p> <p>These programmes enhanced water efficiency across process streams, improved operational stability, and reduced stress on the central ETP, contributing to long-term water security and circularity at the divisional level.</p>



S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
10	Dynamic waste management across Real Estate construction and operations	<p>In FY 2024–25, the Real Estate division implemented a lifecycle-driven approach to waste management, tailored to the evolving realities of active construction sites and operational commercial assets. Recognising that 98% of total waste generated was linked to Construction and Demolition (C&D) activities, project-level strategies focussed on minimising waste at source through material optimisation and sequencing during the design stage. At the execution level, reclaimed aggregates from excavation and demolition were reused on-site for internal road construction, PCC works, water barricades, and site levelling, particularly at Birla Trimaya and Birla Niyaara. For non-reusable materials, disposal was managed via authorised facilities in full compliance with C&D Waste Management Rules.</p>	<p>In commercial assets like Birla Centurion, legacy vermi-pits were replaced with a high-efficiency Organic Waste Converter (OWC), capable of processing 1,100 kg/day of food and landscaping waste. Residential and commercial projects also integrated in situ OWCs to treat organic waste and reduce landfill dependency. Additional measures included segregated tracking and safe disposal of hazardous waste like used oil, filters, contaminated cotton, and 100% recycling of plastic and battery waste through certified vendors under EPR and Battery Waste Management Rules.</p> <p>As a result, 67 MT of organic waste was processed into compost for internal landscaping, eliminating the need for chemical fertilisers. At the same time, 0.11% (15.5 MT) of construction and demolition waste was reused on-site, while the remaining volume was disposed of through landfilling in line with regulatory norms. Additionally, the upgraded composting system at Birla Aurora increased organic waste treatment capacity by 350 kg per day.</p> <p>Furthermore, the division maintained 100% compliance with plastic and battery waste recycling mandates, reinforcing circularity across operational sites. Parallely, mechanised waste-to-manure conversion enhanced hygiene, speed, and compost yield at commercial locations.</p> <p>These interventions helped the division reduce environmental impact across construction and operational stages while embedding circularity, compliance, and material recovery across its real estate portfolio.</p>

S. no.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along with summary)	outcome of the initiative
11	Near-Zero waste diversion through circular waste management in the Pulp & Paper division	<p>The Pulp & Paper division implemented a circular waste management framework in FY 2024–25, focussing on maximising reuse and minimising landfill disposal across both hazardous and non-hazardous streams.</p> <p>Among non-hazardous waste, biogenic by-products such as wet and dry pith, sawdust, and bark constituted 86% of total waste generated and were reused almost entirely within internal production processes.</p> <p>For hazardous waste, ETP and DIP sludge was reused in various manufacturing stages, while trace waste such as used oil, oil filters, and diesel barrels was safely recycled or incinerated in full compliance with regulatory norms.</p> <p>Plastic waste generated across CPP operations was 100% recycled through authorised vendors, following Extended Producer Responsibility (EPR) rules. In addition, 100% of battery waste was disposed through certified channels.</p>	<p>As a result, 99.89% of biogenic non-hazardous waste was reused in production, while 99.98% of hazardous waste was diverted from disposal through in-process reuse and authorised treatment.</p> <p>Furthermore, 100% of plastic and battery waste was recycled in line with applicable regulations. These efforts led to an overall waste diversion rate of nearly 100%, reflecting high levels of circularity in industrial waste management. The outcome underscores the division's commitment to sustainable manufacturing, regulatory compliance, and material circularity at scale.</p>



Artist's Impression



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

ABREL recognises the vital role of business continuity and disaster management in safeguarding operational resilience. To uphold this, the Company prioritises robust planning to manage disruptions and protect stakeholders, using its industry strengths, while reducing sector-specific dependencies.

As part of this approach, a comprehensive Business Continuity Plan (BCP), informed by rigorous Business Impact Assessments (BIA), helps identify and mitigate risks to critical assets and processes. A senior-led Business Continuity Management (BCM)

team ensures integration with governance. To further strengthen preparedness, regular training, drills, and awareness programmes enhance employee readiness and response capabilities. ABREL also maintains proactive communication with internal and external stakeholders, ensuring cohesive and effective BCP implementation across its business environment.

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?

ABREL is committed to minimising environmental impacts across its value chain. Although no significant adverse environmental impacts have been observed during the reporting period, the Company continues to prioritise ongoing monitoring. To reinforce this commitment, it engages with suppliers to raise awareness of environmental responsibilities and support responsible sourcing practices. Going forward, ABREL aims to enhance supplier-level oversight by embedding environmental performance considerations into its procurement and supplier evaluation processes.

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

During the reporting period, formal environmental assessments of value chain partners were not undertaken. However, ABREL is in the process of developing a structured approach to evaluate environmental performance across its critical suppliers, with an emphasis on compliance, resource use, and environmental risk management.

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

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

During the reporting period, ABREL did not generate or procure any Green Credits. Moreover, based on the information available, none of the Company's top ten value chain partners, based on the value of purchases and sales, generated or procured Green Credits during the same period.





Principle 7

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

The guiding concept of this principle acknowledges that the Company operates within predetermined national and international legal and policy frameworks. It further recognises the legitimacy of engaging with governments to influence policies that promote public welfare.

In this context, ABREL actively participates in several trade organisations and engages in industry-wide forums. Through these platforms, the Company addresses sectoral concerns and shares initiatives that protect and promote the interests of its stakeholders.

The Company is dedicated to upholding ethical business practices, fostering

sustainability, promoting social stability, and championing human rights. By collaborating with trade associations, governmental bodies, and similar platforms, ABREL advocates for these values and supports programmes that align with its values.

ABREL's efforts related to Principle 7 of the NGRBC closely align with the SDGs, particularly those promoting development partnerships. This principle also encompasses broad areas such as reducing inequalities, creating sustainable cities and communities, and taking climate action, reflecting ABREL's commitment to impactful global progress.

SDG Linkages





Essential Indicators

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

The Company is affiliated with 14 trade and industry chambers.

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

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	CREDAI-MCHI (Maharashtra Chamber of Housing Industry)	State
2	NAREDCO West Foundation	National
3	Federation of Indian Exports Organisation	National
4	Indian Paper Manufacturers Association	National
5	Confederation of Indian Industry (CII)	National
6	National Safety Council	National
7	Bureau of Indian Standards (BIS)	National
8	Indian Pulp & Paper Technical Association	National
9	CIDC - Construction Industry Development Council	National
10	IGBC - Indian Green Building Council	National

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
The Company does not have any adverse orders against issues related to anti-competitive conduct during this financial year.		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web link, if available
1.	In FY 2024-25 ABREL has not advocated any public policy. However, as a responsible company, it recognises its duty to support laws that create positive social impact. To guarantee efficient governance and improve social and environmental circumstances, the Company concentrates on establishing and maintaining mutually beneficial connections with the government, regulators, trade unions, investors, suppliers, and communities.				



Principle 8

Businesses should promote inclusive growth and equitable development.

The principle encourages the Company to innovate and contribute to the nation’s growth, with a particular focus on vulnerable groups, while also acknowledging their entrepreneurial abilities. Reiterating the interdependence of corporate success, equitable development, and inclusive growth is the ideology of this principle.

ABREL is deeply committed to contributing positively to the local society through its business operations. In the Pulp & Paper

segment, particularly in Uttarakhand, ABREL sources raw materials locally, capitalising on plentiful resources like bagasse and pine leaves, which are supplied by local women. This approach not only fosters economic development within the community but also supports sustainable practices. Moreover, ABREL prioritises sourcing from local farmers and engages with suppliers of wood from cloned Eucalyptus plants, thereby further strengthening community ties.

SDG Linkages





In addition to these practices, ABREL actively implements a range of CSR initiatives aimed at improving health, skill development, and education within the communities it serves. These efforts align seamlessly with Principle 8 of the NGRBC, which emphasises the growth and development of nearby communities. They also resonate with several SDGs, including zero hunger, good health and well-being, quality education, decent work, and economic growth, among others. Through

these strategic initiatives, ABREL not only enhances its corporate responsibility but also plays a vital role in fostering sustainable community advancement.

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
SIA was not applicable during the reporting period.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% Of PAFs covered by R&R	Amounts paid to PAFs in FY 2022-23 (in ₹)
NA, as no SIA was conducted during the reporting period.						

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

ABREL is committed to fostering strong relationships with all stakeholders by ensuring grievances and feedback are promptly acknowledged and addressed. Recognising the importance of resolving community concerns, ABREL has established robust procedures designed to facilitate effective communication and resolution, thereby strengthening community ties.

To promote open dialogue and active engagement, ABREL provides communities with forums and conducts regular meetings to discuss grievances directly with company representatives. Moreover, accessible facilities like complaint drop boxes at site-entry points allow for easy submission of

concerns. A comprehensive grievance register is maintained to ensure thorough monitoring and accurate record-keeping of all community complaints, enabling systematic tracking of resolution processes.

Across each of ABREL's business segments, dedicated personnel are assigned to manage and swiftly resolve community grievances. The grievance redressal approach extends beyond internal procedures, as ABREL collaborates with stakeholders, including local authorities and community leaders, to identify appropriate solutions effectively. This proactive engagement facilitates open and positive communication, ensuring that community issues are promptly addressed and resolved through mutually beneficial solutions.

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

		FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Real Estate	Directly sourced from MSMEs/small producers	2.98	2.30
	Directly from within India	100	100
Pulp & Paper	Directly sourced from MSMEs/small producers	42.62	60 ^{R#}
	Directly from within India	76.10	67.58

^{R#}The percentage of input material directly sourced from MSMEs/small producers for the Pulp & Paper division has been restated for FY 2023-24 to reflect a revised classification framework that includes procurement from both MSMEs and small producers. The figure reported previously considered only MSME procurement. This restatement ensures consistency in interpretation and alignment with internal procurement definitions.



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

Location	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial year)
Rural	0	1
Semi-urban	59	70
Urban	0	0
Metropolitan	41	29

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
No social impact assessment of projects was undertaken based on applicable laws.	

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

S. no	State	Aspirational District	Amount spent (in ₹)
1	Bihar	Gaya	1,55,275
2	Bihar	Katihar	60,000
3	Bihar	Aurangabad	67,670
4	Chhattisgarh	Bastar	60,000
5	Chhattisgarh	Dantewada	25,651
6	Chhattisgarh	Korba	6,107
7	Uttarakhand	Udham Singh Nagar	5,11,000
8	Uttarakhand	Haridwar	7,573
9	Jammu and Kashmir	Baramula	28,583
10	Karnataka	Raichur	60,000
11	Jharkhand	Bokaro	1,92,703
12	Jharkhand	Chatra	60,000
13	Jharkhand	Hazaribag	60,000
14	Jharkhand	Lohardaga	60,000
15	Jharkhand	Ranchi	90,537
16	Jharkhand	Ramgarh	34,690
17	Odisha	Balangir	60,000
18	Tamil Nadu	Virudhunagar	60,000
19	Telangana	Khammam	60,000
20	Uttar Pradesh	Chandauli	1,20,000
21	Madhya Pradesh	Khandwa	29,804

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

ABREL is committed to fostering inclusivity and diversity through a preferential procurement policy specifically within its Pulp & Paper business segment. The Company seeks to dismantle socio-cultural, structural, and economic barriers to create opportunities for everyone, focussing on increasing its engagement with diverse suppliers. By incorporating historically underrepresented groups into its supply chain, ABREL aims to collaborate effectively to unlock potential, creativity, agility, and resilience among suppliers. This strategic approach enhances the Company's

supply chain dynamics and drives sustainable growth and innovation, reinforcing ABREL's dedication to creating a thriving ecosystem that values diversity and equitable opportunities.

(b) From which marginalised/vulnerable groups do you procure?

ABREL sources raw materials from small and local suppliers, intermediaries, and Micro, Small, and Medium Enterprises (MSME). The Company is in the process of designating marginalised/vulnerable groups as applicable to our operations and organisation.

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

NA

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
	NA, since ABREL has not acquired any intellectual property based on traditional knowledge for any of its businesses.			

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

Name of authority	Brief of the Case	Corrective action taken
NA, since ABREL has not acquired any intellectual property based on traditional knowledge for any of its businesses.		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Preventive and curative health services in communities	18,009	Most of the CSR activities and projects undertaken by the Company are specifically targeted towards benefiting vulnerable and marginalised groups in society. However, presently, it is challenging to provide an accurate percentage of beneficiaries from these groups. Nevertheless, the Company remains committed to supporting and uplifting these sections of society through its CSR initiatives.
2	Sanitation provisions	17,800	
3	Promotion of education	415	
4	Rural infrastructure development projects	14,500	
5	Fire fighting	10,000	
6	Promotion of sports	5,000	
7	Animal husbandry	500	
8	Kumaon Regimental Centre, Ranikhet	100	



Principle 9

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

This principle is founded on the idea that a company’s primary goal should be offering its customers safe, easy-to-use products and services that can be disposed of safely and in a way that benefits both parties.

ABREL recognises the pivotal role of customers as vital stakeholders, catering to both Business-to-Business (B2B) and Business-to-Customer (B2C) segments. To deepen the understanding of customer needs and enhance product development, the Company has implemented a range of feedback mechanisms, including Net Promoter Score (NPS) surveys. These

tools provide valuable insights that drive innovation, enabling ABREL to design products that both meet customer expectations and expand market presence.

Aligned with Principle 9 of the NGRBC, these initiatives also resonate with SDGs, including responsible consumption, peace, justice, and strong institutions. By utilising customer feedback, ABREL not only fosters sustainable product innovation but also strengthens its commitment to ethical practices and societal contributions, building a robust foundation for long-term growth and customer satisfaction.

SDG Linkages



Essential Indicators

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

ABREL has established a robust framework for receiving and addressing consumer complaints and feedback, ensuring customised support, effective complaint resolution, and a seamless customer experience across all business segments.

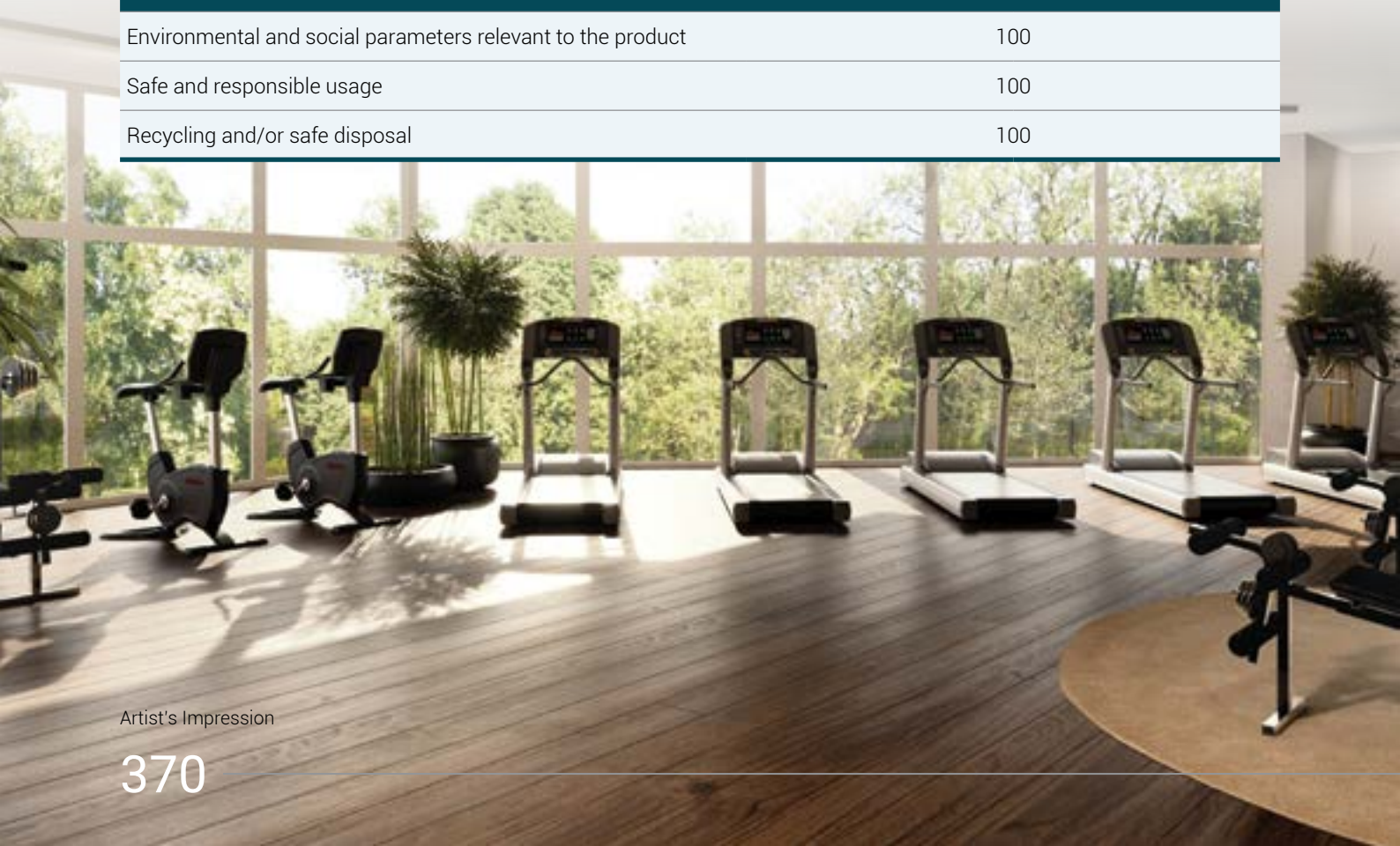
In the Real Estate segment, ABREL employs a dedicated Customer Relationship Management (CRM) team to engage with customers from the post-sale phase through to the handover. For this engagement, the team uses advanced systems such as a customer-facing app, SAP-Cloud for Customer, and instant messaging chatbots. Furthermore, relationship managers are actively assigned to manage and resolve any complaints or issues that may arise, ensuring personalised attention and swift resolution.

Within the Pulp & Paper segment, ABREL deploys dedicated personnel to meticulously investigate customer feedback. When negative feedback is received, it is promptly registered and categorised based on its nature, such as technical, marketing, or quality related. This structured categorisation enables thorough internal discussions, after which the customer is either compensated or offered a product replacement.

Together, these measures reaffirm ABREL's commitment to high customer satisfaction. They also reflect its focus on fostering long-term relationships through responsive service and solutions that respect customer concerns and improve their experience.

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

	As a % to total turnover	
	Real Estate	Pulp & Paper
Environmental and social parameters relevant to the product	100	100
Safe and responsible usage	100	100
Recycling and/or safe disposal	100	100



Artist's Impression

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

	FY 2024-25 (Current financial year)		Remarks	FY 2023-24 (Previous financial year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	4	15	Major cases relate to unit booking cancellations and forfeiture of earnest money due to customer non-payment. These matters are currently pending before the District Consumer Redressal Commission.	2 ^{R#}	11 ^{R#}	-

^{R#}Figures have been restated to reflect accurate reporting of complaints filed and pending during FY 2023–24.

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

5. Does the entity have a framework/policy on cybersecurity and risks related to data privacy? (Yes/No) If available, provide a web link of the policy.

Yes. ABREL has established a comprehensive Privacy and Cybersecurity framework aimed at safeguarding personally identifiable information (PII), ensuring data integrity, and mitigating risks associated with digital and information security. This framework governs the collection, processing, storage, and transfer of personal data, in alignment with applicable regulatory requirements and industry best practices.

The Company's approach to cybersecurity is supported by robust technical and organisational safeguards, including the deployment of encryption protocols, regular testing of system effectiveness, and controlled access mechanisms. To ensure effective oversight, ABREL has clearly defined responsibilities for the management of data privacy and cybersecurity. These responsibilities are led by designated personnel, including the Chief Information Officer (CIO), who is responsible for the effectiveness and continuous improvement of information security infrastructure.

The Privacy Policy on ABREL's website outlines the Company's protocols for protecting user data. It details several key aspects, including:

- The types of personal data collected and processed
- Purpose of data collection
- Use of cookies and analytics
- Transfer of PII within the Aditya Birla or B K Birla Group entities
- Data retention and user rights under applicable data protection laws
- Measures taken to ensure data security and respond to grievances or suspected breaches

Furthermore, ABREL commits to not selling or marketing personal data to third parties. It also ensures that any third-party vendors accessing PII are required to treat such data with appropriate levels of protection.

The Privacy Policy, which serves as a key pillar of ABREL's data protection and cybersecurity governance, can be accessed through this link:

<https://www.adityabirlarealestate.com/privacy-policy>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of consumers; reoccurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

NA, there were no such instances during FY 2024-25.

7. Provide the following information relating to data breaches:

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

Nil.

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

NA.

c. Impact if any of the breaches

NA.



Artist's Impression



Leadership Indicators

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

Each business segment of ABREL has thoughtfully curated sections on its website, offering comprehensive insights into its diverse array of products and services. These dedicated sections are created to provide detailed information, allowing stakeholders and customers to explore the full spectrum of offerings available.

By ensuring that ample resources and information are readily accessible, ABREL demonstrates its commitment to transparency, customer engagement, and informed decision-making. Through this structured presentation, ABREL not only enhances user experience but also reinforces its dedication to excellence across all areas of its business operations. The websites are listed below:

Real Estate: <https://www.birlaestates.com/mumbai.aspx>

Pulp & Paper: <https://www.centurypaperindia.com/product-b2b>

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

Real Estate: In the past year, ABREL has advanced its customer education efforts through significant digitalisation of its CRM processes, achieving 81% digitalisation across operations and 80% KPI tracking via systems. The introduction of a comprehensive ticketing system has markedly reduced response times, while standardised email communications and educational videos enhance customer engagement.

The customer app and portal facilitate access to essential information on products and services, fostering informed and responsible usage. Continuous training and system improvements further ensure optimal utilisation of these tools. Furthermore, enhancements like the ticketing system demonstrate ABREL's commitment to sustainable practices and customer satisfaction through responsive and informed service delivery.

Pulp & Paper: ABREL's Pulp & Paper division promotes safe and responsible usage of its products by empowering consumers with vital information and guidance. The division's website serves as a comprehensive resource, offering detailed usage guidelines to inform and educate consumers about best practices.

In addition to online resources, ABREL actively engages with its customers through informative meetings, providing deeper insights into the safe handling and utilisation of its products. This personalised approach facilitates a thorough understanding of product safety among consumers. Simultaneously, ABREL enhances the consumer experience by including a detailed product booklet with each purchase, which serves as an invaluable reference for ensuring correct and responsible use. This multi-channel approach underscores ABREL's dedication to safety and customer satisfaction.

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

NA, since ABREL's products do not fall under the category of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

No.

Did your entity carry out any survey about 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)

In its Real Estate division, ABREL has implemented Customer Satisfaction Survey (CSAT), aligned with the commencement of project handovers. The objective of this exercise was to systematically capture client feedback on key parameters such as product quality, design, and service experience. The insights gathered through the survey are being documented and analysed to drive continuous improvement and ensure that future offerings remain aligned with evolving customer expectations.

CONCLUSION

This BRSR by ABREL provides stakeholders with detailed insight into the Company's non-financial performance. It outlines the Company's commitment to ethical practices, sustainable sourcing, and operational innovation, with a focus on ensuring accurate and comprehensive disclosures.

ABREL has embarked on numerous progressive initiatives, including strategic partnerships with start-ups to develop advanced tools and systems that streamline production and enhance operations. These efforts are designed to enhance the Company's performance and align with stakeholder expectations.

As a vital part of the ABG, ABREL remains dedicated to continuous development, ensuring improved transparency and disclosure each year. It also stands firm in its commitment to sustainability, and adherence to its core principles of environmental stewardship, social responsibility, and economic viability. By embracing transparent reporting, pursuing continuous improvement, and engaging proactively with stakeholders, ABREL seeks to build lasting trust and secure a resilient future for itself as well as its partners.



Artist's Impression