



Sustainability Data Annexures

REPORTING BOUNDARY

Reporting Boundary for FY 2024-25 includes the following assets:

S No.	Asset	City	State
1	Candor TechSpace, Sec 48, Gurugram - G1	Gurugram	Haryana
2	Candor TechSpace, Sec 21, Gurugram - G2	Gurugram	Haryana
3	Candor TechSpace, Sec 62, Noida - N1	Noida	Uttar Pradesh
4	Candor TechSpace, Sec 135, Noida - N2	Noida	Uttar Pradesh
5	Candor TechSpace, Rajarhat, Kolkata - K1	Kolkata	West Bengal
6	Kensington, Downtown Powai	Mumbai	Maharashtra
7	Winchester, Downtown Powai	Mumbai	Maharashtra
8	Ventura, Downtown Powai	Mumbai	Maharashtra
9	Fairmont, Downtown Powai	Mumbai	Maharashtra
10	Prudential, Downtown Powai	Mumbai	Maharashtra
11	Spectra, Downtown Powai	Mumbai	Maharashtra
12	Crisil House, Downtown Powai	Mumbai	Maharashtra
13	Alpha, Downtown Powai	Mumbai	Maharashtra
14	One boulevard, Downtown Powai	Mumbai	Maharashtra
15	Delphi, Downtown Powai	Mumbai	Maharashtra
16	Worldmark Delhi -1	New Delhi	Delhi NCT
17	Worldmark Delhi -2	New Delhi	Delhi NCT
18	Worldmark Delhi -3	New Delhi	Delhi NCT
19	Worldmark Gurgaon (WMG)	Gurugram	Haryana
20	Airtel Center (ATC)	Gurugram	Haryana
21	Pavilion Mall	Ludhiana	Punjab

We welcome feedback from our stakeholders for continual improvement of our sustainability performance and reporting standards and invite you to send your views, questions or feedback to : esg.india@brookfieldproperties.com

We have prepared this report in reference with the Global Reporting Initiative (GRI) Universal Standards 2021 and have aligned our reporting with key industry benchmarks, including International Integrated Reporting Council (IIRC) Sustainable Accounting Standards Board (SASB), Dow Jones Sustainability Indices (DJSI), CDP, Science Based Targets Initiatives (SBTi) and the United Nations (UN) Sustainable Development Goals (SDGs) , applying them where relevant to our operations



KPI's

Environment

Metric	Unit	FY-20	FY-24	FY-25
Greenhouse Gas Emissions				
Scope 1 (Stationary Combustion)	tCo2e	7,070	6,500	3,673
Scope 1 (Fugitive Emissions)	tCo2e	1,001	1,117	1,623
Total Scope 1	tCo2e	8,071	7,617	5,296
Scope 2- Location Based	tCo2e	82,909	61,982	96,418
Scope 2- Market Based	tCo2e	81,994	29,385	65,045
Total Scope 2	tCo2e	81,994	29,385	65,045
Scope 3 (Category-1)- Purchased goods and services	tCo2e	18,262	7,009	9,900
Scope 3 (Category-2)- Capital goods	tCo2e	2,895	485	28
Scope 3 (Category-3)-Fuel and Energy related activities (Not included in scope-1 and 2)	tCo2e	38,947	38,188	33,849
Scope 3 (Category-5)- Waste generated in operations	tCo2e	75	101	624
Scope 3 (Category-6)-Business Travel	tCo2e	97	400.2	320
Scope 3 (Category-7)-Employee Commuting	tCo2e	89	185	149
Scope 3 (Category-13)- Downstream leased assets	tCo2e	1,09,314	86,803	68,963
Total Scope-3	tCo2e	1,69,679	1,33,170	1,13,832
Emission Intensity, (Scope1 & 2)	kgCo2e/sqft.	4.65	2.31	2.90
Energy Consumption				
Total Energy Consumption	MWh	3,19,060	2,74,251	3,02,691
Direct Fuel Consumption	MWh	7,731	4,462	4,722
Diesel	% of Total energy	2.4%	1.6%	1.6%
Purchased Energy	MWh	3,07,862	2,66,988	2,95,228
Purchased Energy	million MJ	11,08,304	9,61,158	10,62,822
Electricity	% of Total energy	96.5%	65.8%	61.2%
Renewables	% of Total energy	1.1%	32.6%	37.2%
Total Renewable	MWh	1,171	89,388	1,17,314
Non Renewable	MWh	3,17,888	1,84,863	1,85,377
Energy Consumption intensity	kwh/sqft.	14.81	11.4	12.46
Air Emissions (Other than GHG emissions)				
Nox	tonnes	81.75	41.77	42.74
SOx (As SO2)	tonnes	13.10	6.69	6.85
Volatile organic compounds (VOC)	tonnes	2.62	1.34	1.37
Persistent organic pollutants (POP)	tonnes	0.00	0.00	0.00
Hazardous air pollutants (HAP)	tonnes	0.26	0.13	0.14
Particulate matter (PM)	tonnes	1.31	0.67	0.68
Water Consumption				
Total Water Withdrawal (A)	KL	23,55,950	21,11,667	21,49,463
Total Water Discharge (B)	KL	2,20,892	1,68,925	1,93,473
Total water consumption (A-B)	KL	21,35,059	19,42,742	19,55,991
Water Consumption Intensity	KL/sqft.	0.167	0.120	0.121
Water Reused	kL	8,11,993	7,76,985	8,94,612
% Water Reused	% of Total Water	34%	37%	42%
Waste				
Total Waste Generated	Tonnes	5,619	4,197	5,445
Total Waste Recycled	Tonnes	3,371	3,316	5,359
Total Waste Disposed	Tonnes	2,248	881	85

Estimated Amount of reduction in energy consumption as a direct result of conservation and efficiency initiatives - 5000 MWH.

Note: We have done base year recalculation due to structural changes in the REIT.

Social

Workforce data

Metric	Unit	FY 2022-23	FY 2023-24	FY 2024-25
Diversity (Gender & Age)				
Total number of employees				
Male	Number	88	133	108
Female	Number	11	44	35
<30 years old	Number	4	12	7
>30-<50 years old	Number	75	147	87
>50 years old	Number	20	18	14
Turnover				
Male	Number	12	22	25
Female	Number	2	7	1
<30 years old	Number	0	1	5
>30-<50 years old	Number	13	25	17
>50 years old	Number	1	3	4
Turnover Rate	Percentage	11%	21%	16%
New Hires				
Male	Number	25	32	16
Female	Number	5	14	5
<30 years old	Number	2	5	7
>30-<50 years old	Number	25	40	13
>50 years old	Number	3	1	1

Employees availing parental leave in FY 2024-25		
Maternity	Number	2
Paternity	Number	4

Employee Retention		
Retention Rate	Percentage	81%

Safety Performance

Safety Performance	FY 2023-24	FY 2024-25
Total recordable work-related injuries	0	1
Recordable work-related injury rate	0	0
High-consequence work-related injury total	0	0
High-consequence work-related injury rate	0	0
Total recordable work-related ill health (occupational diseases) cases	0	0
Recordable work-related ill health (occupational disease) cases rate	0	0
Work related ill health (occupational disease) fatalities	0	0
Total work-related fatalities	0	0
Rate of fatalities as a result of work-related injury	0	0
Total lost days	0	0
Total Lost Time Injury (LTI)	0	0
LTIFR	0	0
Lost day rate (including fatality)	0	0
Manhours worked-total	66,57,244	92,18,462



Supply Chain Management	FY (2023-24)	FY (2024-25)
Total number of Tier-1 suppliers	32	64
Total number of significant suppliers in Tier-1	7	6
% of total spend on significant suppliers in Tier-1	38%	16%
Total number of significant suppliers in non Tier-1	0	0
Total number of significant suppliers (Tier-1 and non Tier-1)	7	6
Total number of suppliers assessed via desk assessments/ on-site assessments	1277	1474
% of unique significant suppliers assessed	100%	100%
Number of suppliers assessed with substantial actual/ potential negative impacts	244	255
% of suppliers with substantial actual/potential negative impacts that were terminated	0.41%	2.75%
Number of suppliers with substantial actual/potential negative impacts that were terminated	1	7
Coverage and progress of suppliers with corrective action plans		
Total number of suppliers supported in corrective action plan implementation	0	0
% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	0%	0%
Coverage and progress of suppliers in capacity building programs		
Total number of suppliers in capacity building programs (Tier -1 suppliers)	32	64
% of unique significant in capacity building programs	100%	100%

GRI INDEX

GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	About Brookfield India REIT	24	
	2-2 Entities included in the organization's sustainability reporting	Introduction	571	
	2-3 Reporting period, frequency and contact point	Introduction	571	
	2-4 Restatements of information		Nil	
	2-5 External assurance	Assurance Statement	582	
	2-6 Activities, value chain and other business relationships	About Brookfield India REIT	26,28	
	2-7 Employees	KPIs	573	
	2-8 Workers who are not employees	KPIs	NA	
	2-9 Governance structure and composition	Executive Management of Sustainability	218	
	2-10 Nomination and selection of the highest governance body	Executive Management of Sustainability	243	
	2-11 Chair of the highest governance body	Executive Management of Sustainability	226	
	2-12 Role of the highest governance body in overseeing the management of impacts	Executive Management of Sustainability	224	
	2-13 Delegation of responsibility for managing impacts	Executive Management of Sustainability	224	
	2-14 Role of the highest governance body in sustainability reporting	Executive Management of Sustainability	224	
	2-15 Conflicts of interest	Regulatory Compliance	239	
	2-16 Communication of critical concerns		232	
	2-17 Collective knowledge of the highest governance body	Board of Directors	218	
	2-18 Evaluation of the performance of the highest governance body	Transparency and Reporting	217	
	2-19 Remuneration policies	Transparency and Reporting	243	
	2-20 Process to determine remuneration	Transparency and Reporting	243	
	2-21 Annual total compensation ratio			Confidential
	2-22 Statement on sustainable development strategy	Sustainability highlights	124	
	2-23 Policy commitments	Executive Management of Sustainability	229	
	2-24 Embedding policy commitments	Executive Management of Sustainability	229	
	2-25 Processes to remediate negative impacts	Risk Assessment and Management	230	
	2-26 Mechanisms for seeking advice and raising concerns	Ethics, Integrity and ABC	245	
	2-27 Compliance with laws and regulations	Regulatory Compliance	240	
	2-28 Membership associations	Public Policy	210	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	128	
	2-30 Collective bargaining agreements	Human Rights		NA as organisation maintains transparent communication
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment	131	
	3-2 List of material topics	Materiality Assessment	132	



GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
Economic Performance				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Statements	413	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate risk and opportunities	140	
	201-3 Defined benefit plan obligations and other retirement plans	Nil		
	201-4 Financial assistance received from government			
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage			Confidential
	202-2 Proportion of senior management hired from the local community			All managerial personnels are Indian nationals
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Communities	198	
	203-2 Significant indirect economic impacts	Communities	198	
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Social - Supply chain 208 and responsible procurement	208	
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics, Integrity, and ABC	245	
	205-2 Communication and training about anti-corruption policies and procedures	Ethics, Integrity, and ABC	245	
	205-3 Confirmed incidents of corruption and actions taken			Confidential as per policy
Anti-competitive behavior				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			NA as there no such cases
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 207: Tax 2019	207-1 Approach to tax		442	
	207-2 Tax governance, control, and risk management		442	
	207-3 Stakeholder engagement and management of concerns related to tax		NA	
	207-4 Country-by-country reporting		NA	
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 301: Materials 2016	301-1 Materials used by weight or volume			Not applicable due to nature of business
	301-2 Recycled input materials used			
	301-3 Reclaimed products and their packaging materials			

GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	KPIs	572	
	302-2 Energy consumption outside of the organization		NA	
	302-3 Energy intensity	KPIs	572	
	302-4 Reduction of energy consumption	Energy	572	
	302-5 Reductions in energy requirements of products and services		NA	
Water and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management	148	
	303-2 Management of water discharge-related impacts	KPIs	572	
	303-3 Water withdrawal	KPIs	572	
	303-4 Water discharge	KPI's	572	
	303-5 Water consumption	KPI's	572	
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	156	
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity	156	
	304-3 Habitats protected or restored	Biodiversity	156	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity	156	
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	KPIs	572	
	305-2 Energy indirect (Scope 2) GHG emissions	KPIs	572	
	305-3 Other indirect (Scope 3) GHG emissions	KPIs	572	
	305-4 GHG emissions intensity	KPIs	572	
	305-5 Reduction of GHG emissions	GHG emissions	142	
	305-6 Emissions of ozone-depleting substances (ODS)			Not material
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		572	
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management	152	
	306-2 Management of significant waste-related impacts	Waste management	152	
	306-3 Waste generated	KPIs	572	
	306-4 Waste diverted from disposal	KPI's	572	
	306-5 Waste directed to disposal	KPI's	572	
Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		574	
	308-2 Negative environmental impacts in the supply chain and actions taken	Social - Supply chain and responsible procurement	206	



GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	KPIs	573	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Engagement	182	
	401-3 Parental leave	KPIs	573	
Labor/management relations				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes			There are no collective bargaining agreements
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Health, Safety and Well-being	178, 573	
	403-2 Hazard identification, risk assessment, and incident investigation	Employee Health, Safety and Well-being	178, 573	
	403-3 Occupational health services	Employee Health, Safety and Well-being	178, 573	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee Health, Safety and Well-being	178, 573	
	403-5 Worker training on occupational health and safety	Employee Health, Safety and Well-being	178, 573	
	403-6 Promotion of worker health	Employee Health, Safety and Well-being	178, 573	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Health, Safety and Well-being	178, 573	
	403-8 Workers covered by an occupational health and safety management system		178, 573	
	403-9 Work-related injuries	Employee Health, Safety and Well-being, KPIs	178, 573	
	403-10 Work-related ill health	Employee Health, Safety and Well-being, KPIs	178, 573	
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee Engagement	186	
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Engagement	186	
	404-3 Percentage of employees receiving regular performance and career development reviews	Employee Engagement	189	
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	KPIs	218	
	405-2 Ratio of basic salary and remuneration of women to men			Confidential
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights	189	

GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights		No such operations or suppliers
Child labor				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights	189	
Forced or compulsory labor				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights		No suppliers identified as significant risk
Security practices				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Human Rights	190	
Rights of indigenous peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights	189	No incident reported
Local communities				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Communities	198	
	413-2 Operations with significant actual and potential negative impacts on local communities	Communities	198	
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	KPIs	574	
	414-2 Negative social impacts in the supply chain and actions taken	KPIs	574	
Public policy				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 415: Public Policy 2016	415-1 Political contributions	Public Policy	210	
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health, safety and well-being	178	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Health, safety and well-being	178	



GRI STANDARD	DISCLOSURE	REPORT SECTION	PAGE NO.	REASON FOR OMISSION
Marketing and labelling				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Awards and Accolades	246	
	417-2 Incidents of non-compliance concerning product and service information and labeling			Not applicable due to nature of business
	417-3 Incidents of non-compliance concerning marketing communications			Nil
Customer privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity	244	

SASB DISCLOSURE

TOPIC	CODE	ACCOUNTING METRIC	PAGE NUMBER
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of floor area, by property subsector	572
	IF-RE-130a.2	Total energy consumed by portfolio area with data coverage, percentage grid electricity, and percentage renewable, each by property subsector	572
	IF-RE-130a.3	Like-for-like change in energy consumption of portfolio area with data coverage, by property subsector	572
	IF-RE-130a.4	Percentage of eligible portfolio that (1) has obtained an energy rating and (2) is certified to ENERGY STAR®, by property subsector	77
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	144
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of total floor area and percentage in regions with High or Extremely High Baseline Water Stress, each by property subsector	572
	IF-RE-140a.2	Total water withdrawn by portfolio area with data coverage and percentage in regions with High or Extremely High Baseline Water Stress, each by property subsector	572
	IF-RE-140a.3	Like-for-like change in water withdrawn for portfolio area with data coverage, by property subsector	572
	IF-RE-140a.4	Discussion of water management risks and description of strategies and practices to mitigate those risks	149
Management of Tenant Sustainability Impacts	IF-RE-410a.1	Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and associated leased floor area, by property subsector	Not applicable
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	1) 100% 2) 36%
	IF-RE-410a.3	Description of approach to measuring, incentivizing, and improving sustainability impacts of tenants	192
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in FEMA Special Flood Hazard Areas or foreign equivalent, by property subsector	Not applicable
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	140



Independent Assurance Statement



Assurance statement on third-party verification of sustainability information

Unique identification no.: 3153125785

TÜV SÜD INDIA (hereinafter TÜV SÜD) has been engaged by Brookprop Management Services Private Limited, 4th Floor, Godrej BKC, Unit 1, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra, 400051, India to perform a limited assurance verification of sustainability information in the Sustainability Report by Brookprop Management Services Private Limited (hereinafter “Company”) for the period from 01.04.2024 to 31.03.2025. The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain limited assurance about whether the sustainability information is prepared “with reference to” the reporting criteria of the Sustainability Reporting Standards of the Global Reporting Initiative 2021 version (hereinafter “Reporting Criteria”).
The following selected disclosures are included in the scope of the assurance engagement: Option “partial report” for reporting year 01.04.2024 to 31.03.2025. the disclosures of following sustainability indicators in the ANNUAL REPORT”.

- GRI 2: General Disclosure Except (2-8,2-21,2-30)
- GRI 3: Material Topics – 3-1, 3-2, 3-3.
- GRI 302: Energy– 302-1,302-3, 302-4
- GRI 303: Water –303-1,303-2, 303-3, 303-4,303-05
- GRI 304: Biodiversity – 304-1,304-2, 304-3,304-4
- GRI 305: Emissions– 305-1,305-2,305-3,305-4, 305-5, 305-7.
- GRI 306: Waste –306-1, 306-2, 306-3, 306-4, 306-5.
- GRI 308: Supplier Environmental Assessment – 308-1.308-2
- GRI 401: Employment– 401-1, 401-2, 401-3.
- GRI 403: Occupational Health and Safety – 403-1, 403-2,403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10.
- GRI 404: Training and Education – 404-1, 404-2, 404-3.
- GRI 405: Diversity and Equal Opportunity – 405-1
- GRI 406: Non-discrimination– 406-1.
- GRI 408: Child Labour 2016 – 408-1.
- GRI 409: Forced or Compulsory Labour - 409-1,
- GRI 410: Security personnel trained in human rights policies or procedures 410-1
- GRI 411: Incidents of violations involving rights of indigenous peoples 411-1
- GRI 413: Local Communities– 413-1,413-2
- GRI 414: Supplier Social Assessment– 414-1,414-2
- GRI 415: Public Policy-415-1
- GRI 418: Customer Privacy– 418-1.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the sustainability reporting, and accordingly, we do not express a conclusion on this information. It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the



sustainability information in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for sustainability reporting, the collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a sustainability report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group, which is based upon the ISAE 3000, and ISO 17029. The applied level of assurance was “limited assurance”. Because the level of assurance obtained in a limited assurance, the engagement is lower than in a reasonable assurance engagement, the procedures the verification team performs in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the Sustainability information and applying analytical and other limited assurance procedures.
The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor’s own judgment.

The procedures included amongst others:

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries.
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company’s representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations (35 Properties (21 REIT and 14 Non- REIT Properties)
- Assessment of local data collection and management procedures, along with control mechanisms, through onsite and offsite verification and Below sites are selected for Onsite Visit.

Sr No	Site Name	Address
1	CANDOR GURGAON ONE REALTY PROJECTS PRIVATE LIMITED	Candor Tech Space, Info Park Village Tikri, Sector-48, Gurgaon-122002, HR
2	Worldmark, Gurugram	Worldmark Gurgaon, Sector 65, Village Maidawas, Gurgaon, Haryana-122001
3	CANDOR KOLKATA ONE HI-TECH STRUCTURES PRIVATE LIMITED	INFOSPACE, SECTOR 21, OLD DELHI ROAD, VILLAGE DUNDAHERA, Gurgaon, Haryana, 122001
4	Worldmark-1, ROSTRUM REALTY PRIVATE LIMITED (WMD1))	WorldMark-1, Asset No-11, Aerocity NH-8, New Delhi-110037
5	Worldmark-2, ROSTRUM REALTY PRIVATE LIMITED (WMD2)	WorldMark-2, Asset No-8, Aerocity NH-8, New Delhi-110037
6	SHANTI NIKETAN PROPERTIES PVT LTD	Plot NO. B-2, Block-B, SECTOR-62, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301



7	Worldmark-3, ROSTRUM REALTY PRIVATE LIMITED (WMD3)	Worldmark-3, Asset No-7, Aerocity NH-8, New Delhi-110037
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Conclusion

On the basis of the assessment procedures carried out from 2025-05-13 - 2025-05-27 TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected sustainability information has not been prepared, in all material aspects, in reference to the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:
The subject matter information covered by the engagement are described in the “scope of the engagement”. Assurance of further information included in the integrated reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.

Financial data were only considered to the extent to check the compliance with the economic indicators provided by the GRI Standards and were drawn directly from independently audited financial accounts. TÜV SÜD did not perform any further assurance procedures on data, which were subject of the annual financial audit.

The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd hereby declares that there is no conflict of interest with the Company.

Place,Date



24th June 2025
Rahul Kale
GM- Certification



Sanjeev Sharma
Verification Team Leader, TÜV SÜD.

