

Dated: 25th September 2026

To The Secretary BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001 Security Code No.: 523716	To The Secretary National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051 NSE Symbol: ASHIANA
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Sub: Submission of Business Responsibility and Sustainability Report for FY 2025-26

Dear Sir/Ma'am,

Please find attached enclosed the Business Responsibility and Sustainability Report (the BRSR) for the Financial Year 2025-26 in pdf mode.

Also note that the BRSR was submitted earlier to the Exchange as part of the Annual Report for FY 2025-26 vide letter dated 07th September 2026.

You are requested to take this information on record.

Thanking you,
For **Ashiana Housing Ltd.**

Nitin Sharma
(Company Secretary & Compliance Officer)
Mem No: 21191

Ashiana Housing Ltd.
304, Southern Park, Saket District Centre,
Saket, New Delhi – 110 017
CIN: L70109WB1986PLC040864
Regd. Office: 5F Everest, 46/C Chowringhee Road, Kolkata – 700 071
011-42654265, Email: investorrelations@ashianahousing.com
Website: www.ashianahousing.com

Annexure I

Business Responsibility and Sustainability Report

Section A: General Disclosures

I. Details of the listed entity

- Corporate Identity Number (CIN) of the Listed Entity: L70109WB1986PLC040864
- Name of the Listed Entity: Ashiana Housing Limited
- Year of incorporation: 1986
- Registered office address: 5F Everest, 46/C Chowringhee Road, Kolkata, West Bengal – 700071
- Corporate address: Unit 304 Southern Park, Saket District Centre, Saket New Delhi – 110017
- E-mail: investorrelations@ashianahousing.com
- Telephone: 011-42654265
- Website: www.ashianahousing.com
- Financial year for which reporting is being done: 2025-26
- Name of the Stock Exchange(s) where shares are listed: NSE (Nation Stock Exchange of India Ltd.) and BSE (Bombay Stock Exchange Ltd.).

- Paid-up Capital: INR 20,10,49,714/-
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:
Name: Mr. Nitin Sharma
Designation: Company Secretary & Compliance Officer
Telephone Number: 011-42654265
Email Id: investorrelations@ashianahousing.com
- Reporting boundary: Disclosures under this report are being made on standalone basis.
- Name of assurance provider: Not Applicable
- Type of assurance obtained: Not Applicable

Note: Since our company does not fall under the category of top 500 listed entities as per market capitalization on 31st March 2026, therefore undertaking of reasonable assurance of BRSR Core is not applicable to our company for FY 2025-26 in terms of SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023.

II. Products/ Services

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

Sl. No.	Description of the Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Construction	Real estate activities with own or leased property	99.11%

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

Sl. No.	Description of the Main Activity	NIC Code	% of Turnover of the entity
1.	Residential Flats/ Units, Villas	4100	99.11%

III. Operations

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

Location	Number of plants/Projects	Number of offices	Total
Haryana	3	1	4
Rajasthan	8	3	11
Jharkhand	2	1	3
Maharashtra	2	1	3
Tamil Nadu	3	1	4
New Delhi*	0	1	1
West Bengal* **	0	1	1

* Head Office of the Company.

** Regd. Office of the Company.

Note: Only the projects delivered during FY 2025-26 and the Ongoing Projects as on the date of this report are considered here.

19. Markets served by the entity:

a. **Number of locations**

Locations	Number
National (No. of States)	9 locations covering 7 States
International (No. of Countries)	Nil

We have our Corporate Office in Delhi and Registered Office in West Bengal out of the 7 States mentioned above.

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

Ashiana Housing Ltd. is a real estate development company. It is not involved in export of any product or services.

c. **A brief on types of customers**

Considering the location of the project, understanding of the micro-market, we expect both, End Users, and Investors to buy with us. Following are our customer segments / types:

- 1. Customer as End Users:** Self-use purpose.
- 2. Customers as Investor:** Asset creation + Rent income.

Right percentage is calculated on the basis of analysis of existing customers pool, our experience, and locational data available. Learning from the past launches of Ashiana projects in different cities, we see high Investor ratio at the time of launch and as the project progresses further the End User contribution starts increasing. In addition to this and based on previous projects' experience, we get major response from our existing customer data base at the time of launch through their references in terms of group / individual bookings and their repeat purchase with Ashiana as investment.

Type One Customers - End Users:

This type of customer can be further divided into 2 segments - Existing Customer and New Customer. Being a major market player in its niche areas (Kid centric homes, Premium & Elite Homes, and Senior living), Ashiana enjoys strong support from our existing customers and their referred customers.

Existing Customers involves Tenants and Residents/ Owners from our existing projects.

Type two customers: Investor (Asset creation + Rent income)

The investors can bring in initial sales velocity at the time of launch it becomes another important segment. This involves existing customers/investors, like residents/ owners and Investors from our existing projects. Investors those who are looking at it for Asset Creation + Rent Income and for long-term goals.

Conclusion: Majority of our customers are from our existing customers pool, be it investor or end user.

Senior Living:

We have pioneered concepts like Senior Living in India. Senior Living is modelled as CCRC (continuing care retirement communities) where Care at Home and Care Homes help residents to get continuous care in case of short term or long-term care needs. As a strategy, our endeavour is to grow the overall pie of our senior living business. Chennai, Pune and Bhiwadi are our senior living markets.

IV. **Employees**

20. Details at the end of Financial Year:

a. **Employees and workers (including differently abled):**

Sl. No.	Particulars	Total	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	804	686	85.32	118	14.68
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	804	686	85.32	118	14.68
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	4,585	3,853	84.03	732	15.96
6.	Total workers (F+G)	4,585	3,853	84.03	732	15.96

Notes:

1. Workers refer to workers at construction sites who are hired on contractual basis (including piece rate workers) for project to project. The above numbers are as on 31st March 2026.

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1.	Permanent (D)					
2.	Other than Permanent (E)			Nil		
3.	Total differently abled employees (D+E)					
	Differently abled Workers					
4.	Permanent (F)					
5.	Other than Permanent (G)			Nil		
6.	Total differently abled workers (F+G)					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel (other than Board of Directors)	2	0	0

Note:

1. Key Management Personnel (KMP) are taken as defined in the Companies Act, 2013 the names of whom are:
- Mr. Vishal Gupta, Managing Director
 - Mr. Ankur Gupta, Jt. Managing Director
 - Mr. Varun Gupta, Whole Time Director
 - Mr. Vikash Dugar, Chief Financial Officer
 - Mr. Nitin Sharma, Company Secretary

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.40%		16.40%	12.70%		12.70%	15.82%		15.82%

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

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

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Kairav Developers Ltd.	Joint Venture Company	50%	No
2.	Latest Developers Ltd.	Subsidiary Company	100%	No
3.	Topwell Projects Consultants Ltd.	Subsidiary Company	100%	No
4.	Nitya Care Homes Private Ltd.	Subsidiary Company	100%	No

There is no holding company of Ashiana Housing Ltd.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: Yes
- (ii) Turnover (INR): ₹ 1,04,173.73 Lakhs (FY 2026) – on reported revenue basis.
- (iii) Net worth (INR): ₹ 86,510 Lakhs (FY 2026)

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 If 'yes' provide web-link for grievance redress policy	Current FY (FY 2025-26)			Previous FY (FY 2024-25)		
		Number of complaints filed during the year	Number of complaints pending resolution at end of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at end of the year	Remarks
Communities*							
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	YesAs per SEBI Listing Regulations	188**	12	All 12 complaints closed as on the date of this report	198	6	All 6 complaints closed as on the date of this report
Employees and workers	Yes	1	Nil	Disposed-off post investigation by Internal Complaints Committee	1	Nil	No Remarks
Customers	Yes	559	29	No Remarks	609	34	No Remarks
Value chain partners***	NA	Nil	Nil	No Remarks	Nil	Nil	No Remarks
Others							

*Our projects do not involve any rehabilitation or resettlement.

** This number includes 6 complaints pending for resolution at the beginning of the financial year 2025-26.

***We have no formal mechanism. However, we have a fully operational Vigil Mechanism for resolution of stakeholder's grievance which is also available on our website at www.ashianahousing.com.

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

Sl. No.	Material issues identified	Rational for identifying the risk or opportunity	Indicate whether risk or opportunity. Approach to adapt or mitigate in case of risk	Financial implications of the risk or opportunity
1.	Economic Performance	- Impact of macro-economic factors. - Cyclical nature of business - Capital intensive business	It's a Risk. Following is the approach to mitigate it: - Adoption of asset light model. - Joint Development model with partners. - Partnering with long-term investors like IFC. - Maintenance of low debt equity ratio. - Favourable debt equity ratio with a Credit Rating of 'A' with stable outlook. - Healthy relationship with major suppliers.	- Freedom to lower the level of capital requirement. - Help us curtail capital requirements - Lower the borrowing cost. - Borrow critical capital as and when required at competitive rates - Sustainable source of supply
2.	Statutory Approvals	- Real estate sector is among the heavily regulated sectors - Large number of statutory and regulatory approvals - Diversified compliance requirements varying from state to state - Making projects launches vulnerable to delays - Increased regulatory costs resulting in operational challenges	It's a Risk. Following is the approach to mitigate it: - Thorough and diligent approach towards land acquisition. - Investing in land parcels or Joint Developments which already have approvals in place or the investments in such projects & JDAs are linked to the approval milestones. - Strong legal and compliance teams.	- Minimize delays in project launches. - Increase in brand reliability. - Enhanced consumer confidence - Reduces upfront capital requirements
3.	Project execution	- Labour availability and access to utilities like water and electricity - Fluctuations in raw material prices - Delays in regulatory clearances - Challenges in identification of suitable land parcels	It's a Risk. Following is the approach to mitigate it: - Cautious approach and meticulous planning - Strong In-House Team commensurate with robust systems - Frequent and regular review of the projects internally	- Averts project delays - Averts cost over runs - Control over project progress
4.	Liquidity Risk	- Time required to liquidate a real state property can vary depending on the quality and location of the property. - Slow sales and delayed payments from customers. - Increased unsold inventory.	It's a Risk. Following is the approach to mitigate it: - Adherence to time schedule of the projects. - Timely identification of liquidity risk - Special sales and marketing efforts to ensure timely payments by customers. - Cash flow forecasting and monitoring of key financial ratios	- Monitoring and controlling of liquidity through tools such as business-specific liquidity indicators, cash flow forecasting and monitoring of key financial ratios provides strong balance sheet and adequate cash reserves.

Sl. No.	Material issues identified	Rational for identifying the risk or opportunity	Indicate whether risk or opportunity. Approach to adapt or mitigate in case of risk	Financial implications of the risk or opportunity
5.	Positive Economic Indicators	- Low housing loan rates. - Continuous support from the government to prioritize the affordable housing segment. - Unique products like Kid Centric Homes (KCH), Premium & Elite Homes segment along with Senior Living Homes segment gives us an opportunity to differentiate ourselves in the market and work in line with our strengths.	It's an opportunity	- Strong consumer connection provides higher sales number. - Robust financial position with conservative debts. - High quality maintenance at low cost
6.	Health and Safety	- Towards company's tagline of "you are in safe hands" - Maintain sensible standards of health and safety management - Reduction in number of injuries at workplace.	It's an opportunity	- Emergency Response Teams - Reduces cost overruns due to stoppage of work caused by health and safety related issues. - Reduces social and environmental impact - Reduces payment of compensation for injury by accident.
7.	Supply chain management	Maintain good relations with the suppliers to achieve goals of supplies i.e. supplies at right quality, right quantity, at right time and place, on right terms and conditions and obtain after sales services.	It's an opportunity	Maintaining a sustainable supply chain management is vital to our business for reducing environmental impact, ensuring compliance, enhancing property value, and meeting market demands. Enhancing sustainable practices across our supply chain can bring about benefits from cost savings, increased resilience, and improved reputation, all of which contribute to long-term success and profitability.

Section B: Management and Process Disclosures

(a) Details of compliance (Reply in Y/N)

No.	Questions	P1 Ethics, Transparency and Accountability	P2 Product should provide sustainability throughout their life cycle	P3 Well-being of all employees	P4 Stakeholders' engagement	P5 Promotion of Human Rights	P6 Environment Protection	P7 Responsible Public Policy Advocacy	P8 Inclusive Growth	P9 Customer Value
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	Yes	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
	(b) Has the policy been approved by the Board (Yes/No)	Yes*	No*	Yes*	Yes*	Yes*	Yes*	N.A.	Yes*	No*
	(c) Web link of the policies, if available	www.ashianahousing.com	www.ashianahousing.com	www.ashianahousing.com	www.ashianahousing.com	www.ashianahousing.com	www.ashianahousing.com	N.A.	www.ashianahousing.com	www.ashianahousing.com
2.	Whether the entity has translated the policy into procedures? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Reinforcement Alliance, Trustees) standards (e.g. SAB000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	No	No	No	No	No	N.A.	No	No
5.	Specific commitments, goals, targets, set by the entity with defined timelines, if any.	No	No	No	No	No	No	N.A.	No	No
6.	Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

No.	Questions	P1 Ethics, Transparency and Accountability	P2 Product should provide sustainability throughout their life cycle	P3 Well-being of all employees	P4 Stakeholders' engagement	P5 Promotion of Human Rights	P6 Environment Protection	P7 Responsible Public Policy Advocacy	P8 Inclusive Growth	P9 Customer Value
Governance, Leadership and Oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has the flexibility regarding the placement of this disclosure)	The Board of Directors acknowledge the ESG aspects in the growth matrix of the Company. Accordingly, thoughts of the Board of Directors are shared in the Health and Safety section of the Management Discussion and Analysis Report along with a separate section on Corporate Social Responsibility (CSR) in the Annual Report.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). * *	We have well defined governance structure with clearly laid down roles and responsibilities. With the Board of Directors on the top responsible for overseeing, formulation, and implementation of different policies of the company rests with the senior executive teams.								
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.	There is no specified committee of the Board responsible for decision making on sustainability related issues. Committees consisting of Board members like Audit Committee, Nomination and Remuneration Committee, Corporate Social Responsibility Committee, etc. helps in formulation, overseeing and implementation of associated policies which combined together takes care of sustainability related issues. Further, there are internal Standard Operating Procedures (SOPs) guiding operations and affairs of the company which also addresses sustainability issues. These SOPs are approved by the functional heads of the Company.								
10.	Details of review of National Guidelines on Responsible Business Conduct (NGRBCs):									
Subject for Review		Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee					Frequency (Annually/ Half yearly/ Quarterly/ Any other)			
Performance against above policies and follow up action		Since the company have in-house structure to implement the policy/ policies, performance against above policies is measured through updates by the respective management team to the Board of Directors, and respective committees.					Monthly, and Quarterly. Frequency also depends on the criticality of the requirements.			
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances		Compliance with statutory requirements of relevance to the principles is looked after by the respective management team through reporting to the Board of Directors, and respective committees.					Monthly, and Quarterly. Frequency also depends on the criticality of the requirements.			

No.	Questions	P1 Ethics, Transparency and Accountability	P2 Product should provide sustainability throughout their life cycle	P3 Well-being of all employees	P4 Stakeholders' engagement	P5 Promotion of Human Rights	P6 Environment Protection	P7 Responsible Public Policy Advocacy	P8 Inclusive Growth	P9 Customer Value
11.	Has the company carried out independent assessment/evaluation of the working of these policy/ policies by an external agency? [Yes/No]. If yes, provide name of the agency.	No	No	No	No	No	No	N.A.	No	No

Note: The policies are developed and aligned with following standards prescribed by/ under:

- As per Rules and Regulations prescribed by the Securities and Exchange Board of India.
- As per Rules and Regulations prescribed by the Ministry of Corporate Affairs, National Building Code, Guidelines of the Ministry of Environment and Forest, Guidelines of the National Green Tribunal.
- Applicable legal requirements.
- Company's internal requirements, detailed consultations and research on the practices adopted by organizations.

* Since the above stated principles are governed by multiple policies, some policies are approved, some are noted by the Board of Directors while some policies are approved and noted by respective committees of the Board of Directors. Further, there are internal Standard Operating Procedures (SOPs) guiding operations and affairs of the company. These SOPs are approved by the functional heads of the Company.

** CSR Committee, Nomination and Remuneration Committee, Internal Complaints Committee, Audit Committee, Executive Committee, Environment and Social Management Committee for IFC funded projects.

12. If answer to the question at serial number 1 against any principle is 'No' i.e. not all Principles are covered by a policy, reasons to be stated:

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

Section C: Principal Wise Performance Disclosure

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total no. of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BODs)	Nil*	Nil	N.A.
Key Managerial Personnel (KMP)	Nil	Nil	N.A.
Employees other than BoD and KMPs	-	Health & Safety Skill Upgradation	18.28% for Health and Safety 64.68% for Skill Upgradation
Workers	-	Health & Safety Skill Upgradation	100% for Health and Safety 21.46% for Skill Upgradation

*No specific session happened. However, training and development is an integral part of the Familiarization Programme for Independent Directors. Details of these programs are available on the website of the Company.

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

Monetary (Refer Note below)				
NGRBC Principle (National Guidelines on Responsible Business Conduct)	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Fine/ Penalty	Office of Mines & Geology Department, Gurugram	₹1,58,000/-	The Mining Department had issued a notice demanding royalty and a penalty for carrying out mining activities in one of our projects in Gurugram (Haryana)	No appeal filed and penalty amount was paid by the company.
Settlement	-	-	-	-
Compounding fee	-	-	-	-

Non-Monetary (Refer Note below)				
NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)	
Fine/ Penalty	-	-	-	-
Settlement	-	-	-	-
Compounding fee	-	-	-	-

- 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
Not Applicable	

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.

We have an operational Vigil Mechanism for all stakeholders, and Code of Conduct for the Board of Directors & Senior Management, which is already available on our website at www.ashianahousing.com. In addition to that anti-corruption or anti-bribery covenants are part of appointment letter.

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

There is no such instance of disciplinary action against Directors/KMPs/employees/workers during FY 2024-25 or in FY 2025-26.

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

There is no complaint with regard to conflict of interest of the Directors and Key Managerial Personnel during the FY 2024-25 or in FY 2025-26.

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.

Reply: There have been no such instances during the period under reporting.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	79 days	80 days

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	N.A.	N.A.
	b. Number of trading Houses where purchases are made from	N.A.	N.A.
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales**	a. Sales to dealers / distributors as % of total sales	N.A.	N.A.
	b. Number of dealers / distributors to whom sales are made	N.A.	N.A.
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A.	N.A.
Share of RPTs in***	a. Purchases (Purchases with related parties / Total Purchases)	0.80%	0.77%
	b. Sales (Sales to related parties / Total Sales)	N.A.	N.A.
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	3.77%	4.68%

Notes:

* The Company is engaged in the Real Estate business involving the cost/ purchase of materials relating to construction and ancillary activities which are not sourced from any Trading House and is generally procured locally.

** Further the nature of activities of the Company is such that it does not involve any sales to Dealers/ Distributors.

*** Purchase includes only purchase of material. Loans and advances: 100% were given to related parties. Total investments includes investment in Subsidiaries, Associates, Joint Ventures, Mutual Funds and Fixed Deposits..

Leadership Indicators

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

There has been no such awareness programme during the period under reporting.

2. Does the entity have processes in place to avoid / manage conflict of interest involving members of the Board? If yes, provide details of the same.

Yes, the Company has in place a Code of Conduct for Board of Directors and Senior Management Personnel ("Code"), which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company and annual declaration on adherence to the Code is obtained from the Board of Directors. The Code is available on the Company's website at <https://www.ashianahousing.com/real-estate-investors/corporate-governance#2>.

The Company receives an annual declaration and changes, if any, from time to time, from its Board of Directors and Senior Management Personnel on their concern and interest in other entities, and ensures requisite approvals, as required under the applicable laws, are obtained prior to entering into transactions with such entities. Further, the Directors abstain from participating in discussion and voting on agenda items at the Board/Committee meetings in which they are interested or deemed to be interested.

PRINCIPLE 2

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

Essential Indicators

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

Reply: We are Real Estate Developers, mostly working in the field of development of Residential Group Housing Projects. During development and after operational phase i.e. handing over of the project to the buyers we do propose and agree to implement certain activities like implementation of feasible, safe and sustainable construction practices for which we have designated employee doing R&D. Apart from that for improving Environmental and Social Impacts we propose and follow Environmental Management Plan (EMP) for our projects which consists of regular Environmental Monitoring, construction of Rain water Recharge pits, Installation of acoustically enclosed DG Sets, Adequate Stack heights to reduce Air Pollution etc. and social activities like roads and area development, skill training, donation for education and wellness etc. as part of social activities under this EMP.

2. **Does the entity have procedures in place for sustainable sourcing? If yes, what percentage of inputs were sourced sustainably?**

Reply: As part of the company's procurement policy, it is our commitment to reduce the environmental impact of our product (real estate) through adopting procurement practices that are sustainable in nature. We also place a strong focus on promoting local procurement practices and encouraging engagement with suppliers in proximity, thereby greatly contributing to overall community development as well. Such a focus also enables us to manage and reduce our carbon footprint from transportation.

The Company has a proper purchase/procurement department and code of conduct to take suitable steps to provide valuable feedback to improve local and small vendor's capacity and quality.

It is difficult to specify a percentage, but the Company acquired locally most of the input materials required for construction like steel, cement, concrete, tiles, paints etc. for its construction sites.

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.**

Reply: Being a Real Estate Developer, while proposing the project we also propose the method of disposal for the waste and agree to follow the rules and regulations in this regard.

Waste like Plastics, E-waste and hazardous waste (used oil from DG operations is the only hazardous waste in our case) is handled through vendors for collection and further disposal.

Other waste which includes Domestic waste generated from our projects, the biodegradable part of that waste is disposed-off as per the norms, and the non-biodegradable part is handled through vendors for collection and further disposal.

Other construction waste, such as debris, excavation waste etc. the reusable part of it is used at site and the one non-reusable is handled through vendors for collection and further disposal.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activity (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.**

Reply: No, the Extended Producer Responsibility (EPR) is not applicable to the entity's activity.

In the field of waste management, Extended Producer Responsibility (EPR) is a strategy to add all of the environmental costs associated with a product throughout the product life cycle to the market price of that product. EPR legislation is a driving force behind the adoption of remanufacturing initiatives because it focuses on the end-of-use treatment of consumer products and has the primary aim to increase the amount and degree of product recovery and to minimize the environmental impact of waste materials.

Leadership Indicators

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

Reply: Company has not conducted any Life Cycle Perspective/ Assessment.

2. **If there is/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/ Assessment (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Reply: Company has not conducted any Life Cycle Perspective/ Assessment.

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).**

Reply: Not Applicable.

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

Reply: Since we are in construction and development of residential projects, reclamation of product and packaging material is not applicable to our business.

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

Reply: Since we are in construction and development of residential projects, reclamation of product and packaging material is not applicable to our business.

PRINCIPLE 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total	Health Insurance		Accident Insurance		Maternity benefits		Paternity Benefits		Day care facilities	
	(A)	No.(B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	686	534	77.84%	534	77.84%	0	0	0	0	0	0
Female	118	87	73.73%	87	73.73%	118	100%	0	0	0	0
Total	804	621	77.24%	621	77.24%	118	100%	0	0	0	0
Other Than Permanent Employees											
Male											
Female	Nil										
Total											

Note:

1. We do not have any "Other than Permanent Employee". Hence, in all the sections, details sought for other than Permanent Employees category are not applicable.
2. Health insurance covers accident insurance coverages.
3. The count also includes employees covered under Group Medical Insurance and ESIC.

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

Category	% of workers covered by										
	Total	Health Insurance		Accident Insurance		Maternity benefits		Paternity Benefits		Day care facilities	
	(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers*											
Male	NA										
Female											
Total											
Other than Permanent Workers											
Male#	0	0	0	0	0	0	0	0	0	3,853	100
Female	0	0	0	0	0	0	0	0	0	732	100
Total	0	0	0	0	0	0	0	0	0	4,585	0

* No Permanent Workers.

For the labours working at construction sites daycare facilities are provided to their children at construction sites through Phoolwari. Creche facility is set up at all construction sites of the Company for the children of labourers with the objective to keep them safe, healthy, and impart basic education. Further, the Company is consistently complying with provisions of The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 as statutory obligation for the welfare of construction workers. Company monitors and tracks compliance of vendors with regard to statutory benefits and other State-wise labour rules pertaining to individuals on their payrolls working on company premises.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.11%	0.18%

Following costs are considered: Health insurance premium and staff welfare expenses relating to wellbeing.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted & deposited with the authority [Yes/No/NA]	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted & deposited with the authority [Yes/No/NA]
PF	81%	31.10%	Yes	79.82%	28.70%	Yes
Gratuity	100%	0	Yes	100%	0	Yes
ESI	11.70%	0	Yes	13.11%	0	Yes
Others (Please specify)	-	-	-	-	-	-

Notes:

- The retirement benefits are available to employees on the payroll of the Company (permanent employees).
- The Company monitors and tracks compliance of vendors with regard to statutory benefits and other State Labour Laws pertaining to individuals on their payrolls working on company premises.

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.

Reply: We recognise the importance of meeting the requirements of the Rights of Persons with Disabilities Act, 2016, and have taken proactive steps to support the needs of individuals with disabilities. Candidate with desired skills and experience can join organisation if the nature of duties allows to do so.

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.

Reply: The Company is dedicated to providing equal opportunities and preventing discrimination at all stages of employment, such as recruitment, hiring, and promotion. All employment decisions are based solely on an individual's qualifications and abilities, without regard to race, colour, religion, creed, caste, economic or social status, gender, age, or any other characteristic. Weblink of the equal opportunity policy is <https://www.ashianahousing.com/real-estate-investors/corporate-governance#2> using.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0	0	-	-
Female	100%	100%	-	-

Note: There were 2 female employees who availed maternity leave, and all of them returned to work.

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

Particulars	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers*	N.A.
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

* No Permanent workers

Note: For all grievances employees can connect with Corporate/Regional HR person. However, the grievances which comes under the purview of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 i.e. POSH complainant need to connect with ICC (Internal Complaint Committee) constituted under the POSH, and redressal process follows accordingly.

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

Reply: We have no such association or Trade Union, hence not applicable

8. a) Details of training given to employees and workers on Health and Safety measures:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	On Health and Safety measures		Total (D)	On Health and Safety measures	
		No. (B)	% (B/A)		No. (E)	% (E/D)
Employees						
Male	686	137	19.97%	693	170	24.53%
Female	118	10	8.47%	100	10	10.00%
Total	804	*147	18.28%	793	180	22.70%
Workers						
Male	8,145	8,145	100%	3,704	3,704	100%
Female	1,233	1,233	100%	620	620	100%
Total	**9,378	9,378	100%	4,324	4,324	100%

* This number represent the number of employees working at sites.

* *Workers refer to workers at construction sites who are hired on contractual basis (including piece rate workers) for project to project. These workers are peripatetic in nature, hence the number given in point No. 20 in Section A of this report is different from the number given in above table. The numbers are for the period from 01st April 2025 to 31st March 2026.

Health check-ups of workers at project sites are part of our routine exercise. Inspection of labour hutments at project sites happens every day as part of our sanitation drive. Method statement is part of our Workers/ labour safety program. Safety induction planning is mandatory for all new joiners whether they are workers, employees, or trainees. Similarly, toolbox stock is part of safety pledge which happens every day before the commencement of work at sites.

b) Details of training given to employees and workers on Skill Upgradation:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	On Skill upgradation		Total (D)	On Skill upgradation	
		No. (B)	% (B/A)		No. (F)	% (F/D)
Employees						
Male	686	439	63.99%	693	383	55.27%
Female	118	81	68.64%	100	77	77%
Total	804	520	64.68%	793	460	58.00%
Workers						
Male	3,853	787	20.42%	3,704	662	17.87%
Female	732	197	26.91%	620	155	25.00%
Total	4,585	984	21.46%	4,324	817	18.89%

At Ashiana, capability development is a strategic investment in building future-ready talent. As the organization grows, we continue to strengthen technical, managerial, and leadership capabilities to prepare our people for larger responsibilities. During the year, 34 structured learning interventions were delivered through a blend of internal expertise and leading external partners, covering technical excellence, project management, design and construction practices, behavioural skills, leadership development, coaching, negotiation, customer experience, and strategic decision-making, achieving an average learner NPS of 93%.

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

Reply: Career development reviews and performance appraisals are done for all eligible employees annually. Biannual management conversation and talent review discussions help employee[s] and manager[s] to review the performance and alignment of personal/ professional goals along with KRAs and KPIs. The final appraisal process involves a detailed review with the appraiser/ manager/ location head/ Head of the Department on the performance and career development of the employee, post which the increment and promotions are awarded to the employees with constructive feedback. Performance and Career development review of employees are aligned with our company's priority and thrust.

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, then the coverage such system?

Reply: The company has a self-developed Standard Operating Procedure (SOP) of all safety parameters as required for a company being a real estate developer. The Safety parameters as per this SOP are implemented across all project sites. In last FY 2025-26 we have updated our Safety SOP with the help of a third-party agency and the same is under implementation across the sites. We also follow an Audit routine, every engineer at site has been assigned to perform weekly audit on rotational basis, further the Project Managers also do audits. In addition to the above, we also conduct third party Audits for overall construction site.

Apart from that there is one quarterly audit which is also performed by the engineering team at Head Office across all locations. Such initiatives made us safety complaints. "Accident-Free Days" have increased in the company which is a significant feat in ensuring safety to our workers.

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

Reply: The structured and self-developed Standard Operating Procedure (SOP) enables us to identify and mitigate the risks. The following processes are used to identify work-related hazards and assess risks on a routine and non-routine basis:

- Site Training – On-site Safety Training to all workers is provided for the Safety SOP

- Incident Analysis – Any past or current incidents and possible mitigation measures are discussed.
- We have developed a checklist of necessary and desired points and audits are done for all these points implementation at site.
- We have also introduced process for daily checking of heavy equipment before starting work at site and the same is being practiced at all sites.
- We have also introduced exclusive position of Safety Officer/Supervisor for our projects.

Safety Information/Slogans are displayed at different places on-site, which are changed on rotational basis (so that it is not ignored and noticed when changed).

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

Reply: The structured and self-developed Standard Operating Procedure (SOP) enables us to identify and mitigate the risks.

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

Reply: Yes, we provide wide range of benefits to our employees which include health and accident insurance, healthcare, provident fund etc. Every project location has a presence of paramedical team on-site to treat minor injuries. Also, we do organize medical camps from time to time for our workers and other staff members in office and on -site.

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

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

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

Reply: A detailed reply to this question is answered against point No. 10 (b) above.

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

Reply: There were no complaints related to working conditions, and health & safety during FY 2025-26.

14. Assessments for the year:

Reply: Assessments of health and safety practices and working conditions are carried out by safety audit measures. 43 safety audits were carried out, as planned, during FY 2025-26.

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.

Reply: The audits done at site and the discussion regarding incidents along with mitigation measures help us in implementation of corrective actions wherever and whenever required. The following actions were taken in FY 2025-26:

- We have introduced exclusive position of Safety Officer/ Supervisor for our projects.

- We have also introduced process for daily checking of heavy equipment before starting work at site and the same is being practiced at all sites.
- We also conducted a Third-Party Safety training at projects.

PRINCIPLE 4

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

Essential Indicators

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

Reply: Stakeholder analysis (i.e. brainstorming) is the first stage of identifying key stakeholders, where we identify and start to understand our most important stakeholders.

There are three steps to follow in Stakeholder Analysis. First, identify who your stakeholders are. Next, work out their power, influence, and interest, so that you know who you should focus on. Finally, develop a good understanding of the most important stakeholders, so that you know how they are likely to respond, and how you can win their support.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communications (Email, SMS, newspaper, Pamphlets, Advertisements, 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	No	Newsletters, Brochures, Website, E-mails, SMS, Community meetings, site visits and conclaves	Quarterly, Customer site visits, at launch of new project. Event based/ monthly.	Adequate information on products. Fair disclosures. Project updates. Timely delivery schedule. Amenities
Employees	Yes	Newsletters, Brochures, Website, E-mails 1. Address by Managing Director. 2. Quarterly meetings with senior leadership and mid-management. 3. Management conversations. 4. Open house discussions. 5. Employee wellness sessions	Monthly Quarterly Half yearly	1. Nurturing work environment and culture 2. Career growth prospects 3. Personal development 4. Diversity and equal opportunity 5. Health and well-being 6. Company's short- and long-term priorities along with discussion on issues (if any) 7. Health and Well-being including health check-ups
Workers	No	Open house session. External sessions and camps.		Check on basic health and hygiene and other work-related issues.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communications (Email, SMS, newspaper, Pamphlets, Advertisements, 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	No	Annual General Meeting, Quarterly Earnings Calls, Analyst Meets, Annual Reports, Media Updates – communicates business and financial performance and progress on priorities, filings with regulatory bodies and investor support and communication	Annual/Quarterly/ Monthly	Engagement with our investors and to update on operational and financial performance of the Company

Leadership Indicators

1. Provide the process 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.

Reply: The above table describes in detail the manner and objective of the Company's stakeholder engagement processes. We believe in continuous and proactive engagement with our key stakeholders which helps serving the brand promises thereby better serving its stakeholders. Insights generated through such stakeholder engagement are regularly communicated to all stakeholders through monthly and quarterly updates.

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.

Reply: Yes, consultations with stakeholder help provide support in identification and management of environmental and social aspects.

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

Reply: We encourage development, nurture, and maintaining positive relationships with all stakeholders which strengthens our brand promises. Engagement with marginalised and vulnerable section of the community in and around our projects are guided by our Corporate Social Responsibility (CSR) policy. The main CSR activities include training of unskilled labour to make them skilled labour, educating the children of labour or other unprivileged children, women empowerment, environment sustainability, donation to the needy etc.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees /workers (B)	% (B/A)	Total (C)	No. of employees /workers (D)	% (D/C)
Employees						
Permanent	804	804	100%	793	793	100%
Other than Permanent	0	0	0	0	0	0
Total Employees	804	804	100%	793	793	100%
Workers						
Permanent	0	0	0	0	0	0
Other than Permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

* No Permanent Workers

Training on human rights & policies of the company is provided while on boarding employees.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees /workers (B)	% (B/A)	Total (C)	No. of employees /workers (D)	% (D/C)
Employees						
Permanent						
Male	686	686	100%	693	693	100%
Female	118	118	100%	100	100	100%
Other than Permanent						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Workers						
Permanent						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Other than Permanent						
Male	3,853	3,853	100%	3,704	3,704	100%
Female	732	732	100%	620	620	100%

*No Permanent Workers

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 category
Board of Directors (BOD)	7	8,00,000/-	1	8,00,000/-
Key Managerial Personnel (KMP)	5	5,55,16,978/-	-	-
Employees other than BOD and KMP	686	4,91,922/-	118	6,14,928/-

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	17.05%	16.33%

Details given above cover only permanent employees.

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)

Reply: For all grievances (including but not limited to impacting human rights) employees can connect with Corporate/Regional HR person.

However, the grievances which comes under the purview of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 i.e. POSH complainant need to connect with ICC (Internal Complaint Committee) constituted under the POSH, and redressal process follows accordingly. Further, we have vigil mechanism as part of whistle Blower Policy to address grievances related to unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy, any suspected violation of any law that applies to the Company including possible accounting or financial reporting violations where the employees of the company may directly report to the Chairperson of the Audit Committee.

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

Reply: Replied in point no. 4 above.

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

	FY 2025-26 Current Financial Year			FY 2024-25 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	0	0	1	0	0
Discrimination at workplace	0	0	0	0	0	0
Child labour	0	0	0	0	0	0
Forced labour/ involuntary labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % percentage of female employees / workers	0.11%	0.14%
Complaints on POSH upheld	1	1

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

Reply: We believe in providing a safe, nonhostile and harassment free work environment at all workplaces. We follow a zero-tolerance approach towards any form of discrimination, retaliation, or harassment against employees. Any complaint or report on discrimination or harassment is thoroughly investigated and appropriate action is initiated against the offending person under the Whistle blower policy, and Code of Conduct.

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

Reply: Yes, human rights forms part of and are adhered in business agreements and contracts. We are committed to creating a culture of accountability and transparency, grounded in ethical principles.

10. Assessments for the year:

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

We have been doing regular assessments to ensure that there is no Child Labour, Forced/ Involuntary Labour, Sexual Harassment, Discrimination at workplace, or wage related issues. However, there is no such assessment by third party.

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

Reply: We have not come across any incident where any corrective action needed to be taken to address risks/ assessment in question 10 above.

Leadership Indicators

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

Reply: There is no such change/modification in any of the business process.

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

Reply: Our HR policy covers all the aspects of human rights from freedom of expression and opinion, the right to work and education, equal opportunity and prevention of sexual harassment.

3. Is the premises/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Reply: Yes, our head office at Saket District Centre, Saket (Delhi), and our branch offices at different locations are accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details of assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Nil
Discrimination at workplace	
Child labour/Involuntary labour	
Wages	
Other – please specify	

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

Not Applicable

PRINCIPLE 6

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

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total electricity consumption (A) (in Joules)	11699524800000	7224753600000
Total fuel consumption (B) (in Joules)	351007200000	350164800000
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption in Joules (A+B+C)	12050532000000	7574918400000
Energy intensity per rupee of turnover (Total energy consumption in Joules/turnover in rupees)	1146.43	1674.54
Energy intensity (optional) – the relevant metric may be selected by the entity	1146.43	1674.54

Note: There is no external evaluation carried out by any external agency.

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.

Reply: No. We do not have any site identified as Designated Consumer under the Perform Achieve and Trade (PAT) scheme.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in Kilo liter)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater	Not Used for Construction	Not Used for Construction
(iii) Third party water	4,42,400 KL	4,32,510 KL
(iv) Seawater / desalinated water	Not Applicable	Not Applicable
(v) Others		
Total volume of water withdrawal (in Kiloliter) (i+ii+iii+iv+v)	4,42,400	4,32,510
Total volume of water consumption (in Kiloliter)	4,42,400	4,32,510
Water intensity per rupee of turnover (Water consumed / turnover)	0.00004209	0.00009561
Water intensity (optional) – the relevant metric may be selected by the entity	0.00004209	0.00009561

Note: There is no external evaluation carried out by any external agency for the period being reported.

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

Reply: There is no such mechanism implemented for Zero Liquid Discharge, but we install STP in our projects and during the operational phase all the domestic wastewater generated from the households is treated in the in-house STP. The treated water is used within projects for Flushing and Gardening etc. and there is some surplus water also which is again used in various activities like irrigation purposes in nearby farmland, horticulture purpose in roadside plantation nearby project site, construction activity in same or other project etc. through agreements with the concerned persons or authority as per applicability. Therefore, it can be considered that we achieve Zero Liquid Discharge situation in all projects.

5. Please provide details of air emissions (other than GHG emissions) by the entity. Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Reply: Being Residential Group Housing developers, we do not follow any process which results in air emissions apart from the DG Set operations as back-up during power-cut.

Note: There is no external evaluation carried out by any external agency for the period being reported.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity. Indicate, if any, independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Reply: Endeavours are being made to set up a system to comply with the above requirements. There is no external evaluation carried out by any external agency for the period being reported.

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

Reply: No, the entity does not have any project related to reducing Green House Emission.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)			
Plastic Waste (A)	MT	12.85 MT	11.40 MT
E-Waste (B)	Nil	Nil	Nil
Bio medical waste (C)	Nil	Nil	Nil
Construction and Demolition Waste (D)	MT	9,815 MT	8,113 MT
Battery Waste (E)	Nil	Nil	Nil
Radioactive Waste (F)	Nil	Nil	Nil
Other Hazardous waste. Please specify, if any. (G) (Used Oil from DG Set Operations)	Litre	257 L	212 L
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil	Nil

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled			
(ii) Re-used	Litre	257 L	212 L
(iii) Other recovery operations	MT	9,815 MT	8,113 MT
Total			
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	Nil	Nil
(ii) Landfilling	MT	Nil	Nil
(iii) Other disposal operations	MT	Nil	Nil
Total			

Note: There is no external evaluation carried out by any external agency for the period being reported.

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

Reply: This question is already addressed as reply to question no. 3 of Principle 2.

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

Reply: Our projects are not located near any such sensitive areas mentioned. In order to comply with the EIA Notification 2006, since our projects fall in the category of Environmental Clearance (Area wise and BUA-wise) we ensure to obtain prior EC (Environmental Clearance) before starting construction activities at site. A regular Six-monthly EC Compliance Reports is also submitted for those projects falling in category of EC.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil	Nil	Nil	Nil	Nil	Nil

Reply: As per the requirements of EIA Notification, if the BUA of project is more than 150000 sqm we need to get the EIA Report Prepared by EC Consultant for obtaining Environmental Clearance. During FY 2025-2026 none of our project fall under this category but we've got the Environmental Clearance for 2 projects under category 8(b) which does not require EIA preparation. We are in the process of obtaining revised Environmental Clearance for one of our existing projects and one Fresh Environmental Clearance of our upcoming project where EIA is applicable and it is yet to be obtained (expected in FY 2026-27).

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Reply: Yes. We regularly comply with the applicable environmental law/ regulations/ guidelines in India.

Sl. 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
Not Applicable				

Essential Indicators

PRINCIPLE 7

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

1. (a) Number of affiliations with trade & industry chambers/ associations.

Three, namely:

1. Confederation of Real Estate Developers' Associations of India (CREDAI).
2. Confederation of Indian Industry (CII).
3. Construction Skill Development Council of India (CSDCI).

(b) List of 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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ association (State/ National)
1	Confederation of Real Estate Developers' Associations of India (CREDAI)	National
2	Confederation of Indian Industry (CII)	National
3	Construction Skill Development Council of India (CSDCI)	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.

There was no incident of anti-competitive behaviour during the reporting period (FY 2025-26).

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Note: A Social Impact Assessment is a process of research, planning and the management of social change or consequences arising from policies, plans, developments, and projects.

Reply: This is not applicable to us.

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

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

Reply: This is not applicable to us.

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

Reply: Apart from the internal complaints committee and vigil mechanism, we have proper HR mechanisms for redressal of grievances for all employees and workers of all type. We have Environmental and Social Management System (ESMS) Policy in place to redress grievances at project level. Our grievance mechanism is designed to ensure transparency and accountability while dealing with redressal process. By providing our stakeholders with a reliable and responsive redressal system, we aim to instil trust and confidence in our brand, while also fostering a culture of continuous improvement.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	68.87%	62.88%
Directly from within India	100%	100%

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	-	-
Semi-Urban	-	-
Urban	14.40%	14.94%
Metropolitan	85.60%	85.06%

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impact identified in the Social Impact Assessments**

Details of negative social impact identified	Corrective action taken
Not Applicable	

Since we purchase vacant land for our projects, this does not involve any rehabilitation or resettlement of any sort. Hence no Social Impact Assessment applies on any of our projects.

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

Note: Ashiana Housing Ltd. goes beyond adhering to the statutory and legal compliances related to Corporate Social Responsibility requirements. Ashiana believes in contributing in various ways to improve the lives of the people living in the areas it operates in. The theme of being socially responsible runs through its very core and taking up any philanthropic activity is not limited only to the CSR Team. The very first core value of the company is in fact “Happiness all around” and spreading happiness by helping those in need is the very first thing followed by employees as it is well entrenched in the thought process of every team member in the company. CSR Activities of Ashiana are executed by Ashiana Foundation, a Trust committed to work for development of community and benefitting the society through various initiatives in Education, Employment enhancing Skill Development, Women Empowerment, Environment Sustainability and Area Development. As our CSR projects and activities are conducted within the vicinity of the projects that we operate, we don't undertake activities in designated aspirational districts as identified by government bodies unless it coincides with the vicinity of our projects.

Further details are given in the Corporate Social Responsibility section, and Annexure VI of the Directors Report section of the Annual Report 2025-26.

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

Reply: We don't have any preferential procurement policy. The objective of our procurement policy is to ensure Q1 i.e. right quality of the material, and L1 i.e. material procured is of right quantity, on right time, from right source, at right place, after sale services and at competitive price.

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

Reply: Replied above in clause (a) hence not applicable.

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

Reply: Replied above in clause (a) hence not applicable.

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

Reply: Not Applicable.

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

Reply: Not Applicable.

6. **Details of beneficiaries of CSR projects**

Reply: Related details are given in the Corporate Social Responsibility section, and Annexure VI of the Directors Report section of the Annual Report 2025-26.

PRINCIPLE 9

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

Essential Indicators

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

Reply: Ashiana Housing Ltd. has internal system of gauging the satisfaction level of its customers through Net Promoters Scores called "Khusimeter". Under this system customers satisfaction is gauged by its internal customer care team within seven days from the date of handing over of possession of the unit purchased. Satisfaction level is measured on a scale of 0-10 against different parameters. There is also a system of corrective action if there has been any reason of material dissatisfaction from the customer. Further, the Ashiana Maintenance Services LLP, a maintenance entity of Ashiana Housing Ltd., has also initiated internal system of gauging the satisfaction level of our existing customers through 'Delight Meter'. Under this system satisfaction level is measured under three bands against different parameters. Further, our customer care department handles customers' queries starting from pre-booking to post-possession received on dedicated email id and Whatsapp number. Customers' requests and concerns are monitored every week, and response report is generated and shared with the MD of the Company.

Apart from the above the Executive Team of senior management also takes feedback from existing customers (as and when needed) as well as from prospective buyers to measure happiness quotient or satisfaction level of the customers and to understand how the Company can serve them better.

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

As a percentage of total turnover	
Environmental and social parameters relevant to the product	Ashiana Housing Ltd. is in real estate sector, our products are residential houses. We take care of environmental and social parameters which is basic for our project approvals. Though, recycling and disposal is not applicable to our business, however, in the context of real estate development activities of the company, the Government of India has enacted the Real Estate (Development & Regulation) Act, 2016 (RERA) on 26th March 2016 effective from 01st May 2017. As per the RERA complete information about the project is displayed on the RERA website of the respective States where project is located along-with other requirements.
Safe and responsible usage	
Recycling and/ or safe disposal	

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

	FY 2025-26 Current Financial Year		Remarks	FY 2024-25 Previous Financial Year		Remarks
	Received during the year	Pending during the year		Received during the year	Pending during the year	
Data Privacy	0	N.A.	No Remarks	0	N.A.	No Remarks
Advertisement	0	N.A.	No Remarks	0	N.A.	No Remarks
Cyber Security	0	N.A.	No Remarks	0	N.A.	No Remarks
Delivery of Essential Services	0	N.A.	No Remarks	0	N.A.	No Remarks
Restrictive Trade Practices	0	N.A.	No Remarks	0	N.A.	No Remarks
Unfair Trade Practices	0	N.A.	No Remarks	0	N.A.	No Remarks
Others	559	29	No Remarks	609	34	No Remarks

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

Reply: We are in real estate sector (construction and development of residential projects). There has never been any such instance of product recall on account of safety issue.

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

Reply: To cater data privacy policy we focused on collecting, storing and retaining data as well as data transfer within applicable regulations and laws which is shared at <https://www.ashianahousing.com/privacy-policy>.

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

Reply: We didn't face any issue of cyber security and data privacy of customers in the last year.

7. **Provide the following information relating to data breaches:**

- a) Number of instances of data breaches along with impact.
- b) Percentage of data breaches involving personally identifiable information of customers.

There has been no incidence of any kind of data breaches in financial year 2025-26. This has been possible due to cyber security and processes in place to deal with such incidences.

Leadership Indicators

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

Reply: All information about products and services of the entity is available in the public domain on the website at www.ashianahousing.com.

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

Reply: At the time of handover of unit/flat to the customer we educate them about the utilities, facilities provided in and around the project, we also educate about electrical installations, fire safety, water usage requirements amongst

other documents. And this process is called as Handing Over process. Further our maintenance entity also holds fire safety drills, educational session on energy management and other sustainability aspects which serves the objective of behavioural changes towards environment and saves cost and resources.

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

Reply: Yes, we inform the customers on disruption and discontinuation of essential services through a notice both at the time when we do proactive preventive maintenance, and when reactively whenever there is downtime due to external issues.

Information is shared through circulars on WhatsApp broadcast groups, servicing apps and email broadcast groups.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Reply: The requirement of display product information on the product over and above what is mandated as per local laws is not applicable on us. However, the project brochures carry all the required information as per RERA requirements. Further, the query relating to survey regarding consumer satisfaction is already addressed in query no. 1 of essential indicators of Principle 9.