Sustainability Data Annexures

REPORTING BOUNDARY

Reporting Boundary for FY 2025-26 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	Alpha, Downtown Powai	Mumbai	Maharashtra
13	One boulevard, Downtown Powai	Mumbai	Maharashtra
14	Delphi, Downtown Powai	Mumbai	Maharashtra
15	Worldmark Delhi – 1	New Delhi	Delhi NCT
16	Worldmark Delhi – 2	New Delhi	Delhi NCT
17	Worldmark Delhi – 3	New Delhi	Delhi NCT
18	Worldmark Gurgaon (WMG)	Gurugram	Haryana
19	Airtel Center (ATC)	Gurugram	Haryana
20	Pavilion Mall	Ludhiana	Punjab
21	Ecoworld	Bengaluru	Karnataka

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@brookfield.com

We have prepared this report in accordance 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), Corporate Sustainability Assessments (CSA), CDP, Science Based Targets Initiatives (SBTi), United Nations Global Compact (UNGC), IFRS S1 and S2, and the United Nations Sustainable Development Goals (UN SDGs) , applying them where relevant to our operations.

KPI's

Environment

Metric	Unit	FY 20	FY 24	FY 25	FY 26
Greenhouse Gas Emissions					
Scope 1 (Stationary Combustion)	tCo2e	10,907	8,464	5,202	4,656
Scope 1 (Fugitive Emissions)	tCo2e	1,544	2,012	2,350	6,677
Total Scope 1	tCo2e	**12,452**	**10,476**	**7,552**	**11,333**
Scope 2- Location Based	tCo2e	93,762	79,654	1,03,899	1,06,162
Scope 2- Market Based	tCo2e	92,848	54,577	63,368	54,164
Total Scope 2	tCo2e	**92,848**	**54,577**	**63,368**	**54,164**
Scope 3 (Category-1)- Purchased goods and services	tCo2e	21,862	8,686	10,249	15,904
Scope 3 (Category-2)- Capital goods	tCo2e	3,098	4,190	6,407	3,798
Scope 3 (Category-3)-Fuel and Energy related activities (Not included in scope-1 and 2)	tCo2e	46,624	49,250	37,268	28,734
Scope 3 (Category-5)- Waste generated in operations	tCo2e	460	330	754	460
Scope 3 (Category-6)-Business Travel	tCo2e	116	421	409	116
Scope 3 (Category-7)-Employee Commuting	tCo2e	105	194	149	174
Scope 3 (Category-13)- Downstream leased assets	tCo2e	1,36,367	1,09,348	93,161	1,02,526
Total Scope-3	tCo2e	**2,08,631**	**1,72,420**	**1,48,397**	**1,51,711**
Emission Intensity, (Scope1 & 2)	kgCo2e/sqft.	3.84	2.22	2.29	2.08
Energy					
Total Energy Consumption	MWh	3,90,393	3,44,954	3,75,832	3,87,447
Direct Fuel Consumption	MWh	12,532	6,566	6,145	5501
Diesel	% of Total energy	3.2%	1.9%	1.6%	1.4%
Purchased Energy	MWh	3,74,395	3,35,587	3,66,947	3,79,318
Purchased Energy	million MJ	13,47,821	12,08,112	13,21,009	13,65,545
Electricity	% of Total energy	95.5%	67.5%	56.1%	55.7%
Renewables	% of Total energy	1.2%	30.6%	42.2%	42.9%
Total Renewable	MWh	4,846	1,05,411	1,58,674	1,66,068
Non-Renewable	MWh	3,85,547	2,39,543	2,17,157	2,21,380
Energy Consumption intensity	kwh/sqft.	14.25	11.75	12.11	12.32
Water					
Total Water Withdrawal (A)	KL	27,29,129	22,65,832	24,25,799	24,71,778
Total Water Discharge (B)	KL	2,20,892	1,68,925	1,93,473	1,97,296
Total water consumption (A-B)	KL	25,08,238	20,96,907	22,32,327	22,74,482
Water Recycled/Reused	KL	10,52,914	7,88,695	11,95,862	12,73,564
% Water Reused	% of Total Water withdrawal	38.6%	34.8%	49.3%	51.5%
Water Consumption Intensity	KL/sqft.	0.133	0.101	0.113	0.115
Waste					
Total Waste Generated	Tonnes	7,259	5,573	6,953	8,195
Total Waste Recycled	Tonnes	4,375	4,701	6,851	8,069
Total Waste Disposed	Tonnes	2,884	872	102	127
%Waste diverted from Landfill	%	60.26%	84.35%	98.53%	98.46%
Waste generation Intensity	kg/Sqft.	0.11	0.19	0.224	0.261

Air Emissions and Ozone Depleting Substances (ODS)

Metric	Unit	FY-25	FY-26
Air Emissions (Other than GHG emissions)			
PM	Tonnes	0.68	0.48
NOx	Tonnes	3.80	3.85
SOx (As SO2)	Tonnes	0.68	0.68
Emissions of ozone-depleting substances (ODS)			
ODS	Tonnes	0.00247	0.00036

Estimated Amount of reduction in energy consumption as a direct result of conservation and efficiency initiatives - 9441MWh.

Note:

1. We have done base year recalculation due to structural changes in the REIT.
2. Revised methodology for Scope 3 Category 2 to align with financial reporting standards. Since Rostrum is a joint venture (JV), it has been excluded from the Scope 3 capital goods calculation as aligned with consolidated financial reporting.
3. As per GRI standard, we have included rainwater harvesting in total water withdrawal.
4. Air emissions have been recalculated using the DG stack monitoring report.
5. Updated emission factors have been used (CEA, DEFRA 2025) for calculations

Water efficiency measures

S. No.	Type of water efficiency program	% of portfolio Covered	Estimated Savings (m3)	% Estimated ROI	Description of the program
1	Low-flow, sensor-based fixtures and aerators	100%	8,94,408.73	33%	We promote low-flow design fixtures and mandate installation of aerators to achieve demand side water efficiency. Also we have incorporated the same in our design manual for fitouts.
2	Rainwater harvesting	100%	81,014.85	10%	By installing and maintaining water harvesting pits and tanks we aim to recharge groundwater aquifers and also store water in areas of high-water table for reuse.
3	Sewage Treatment Plants with ultrafiltration	69%	11,95,500.28	10%	Our sewage treatment plants are equipped with Ultrafiltration to ensure the best quality non-potable water for flushing, irrigation and cooling towers.
4	Water flow metering and Sub-Metering	100%	72,207.66	15%	We have completed our floor-level water metering pilot project at one asset and have initiated installation at our other key assets in order to enable demand-side water management.
5	Drip irrigation	82%	2,35,164.44	82%	By installing a drip and sprinkler system in the landscaping area, we have reduced the watering demand by 40-50%.
6	Water Automation	70%	64,236.80	70%	To prevent tank overflow, we have installed a level sensor/ alarm system to avoid overflow in both the underground and overhead tanks.

Water pollutant	Mitigation procedures	Implementation measures
Oil	Infrastructure assessment for spills and leakages	1. Strict spill control measures including secondary containment, regular inspections, and staff training to ensure zero discharge of used oil. 2. Treatment of Grey water through oil and grease separators before discharge to the sewage treatment plant.
Pathogens	Water treatment	Grey water from activities such as utensil washing and handwashing is treated with UV radiation as well as chlorination prior to discharge to the sewage treatment plant, reducing potential biological contamination.
Nitrates	Water treatment and monitoring	Denitrification is carried our using treatment such as anoxic tanks and periodic testing is conducted to ensure nitrate levels remain within prescribed limits before discharge to the sewage treatment system.

Social

Workforce data (Permanent Employees)

Metric	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Diversity (Gender & Age)					
Total number of employees					
Male	Number	88	133	108	118
Female	Number	11	44	35	35
<30 years old	Number	4	12	7	7
>30-<50 years old	Number	75	147	87	124
>50 years old	Number	20	18	14	22

Metric	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Turnover					
Male	Number	12	22	25	28
Female	Number	2	7	1	9
<30 years old	Number	0	1	5	2
>30-<50 years old	Number	13	25	17	32
>50 years old	Number	1	3	4	3
Turnover Rate	Percentage	11%	21%	16%	25%
New Hires					
Male	Number	25	32	16	30
Female	Number	5	14	5	6
<30 years old	Number	2	5	7	5
>30-<50 years old	Number	25	40	13	27
>50 years old	Number	3	1	1	4

Gender-wise workforce in FY 2025 -26

	Male	Female
Permanent employees	118	35
Other than Permanent employees	548	91
Workers	4719	574

Management, gender and age wise permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
Senior management	-	2	2	-	1	-
Middle management	-	12	5	-	5	-
Junior management	-	37	14	-	9	-
Non-management	5	40	1	2	18	-

Region wise permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
North	5	66	15	1	26	-
South	-	8	2	-	4	-
East	-	6	4	-	2	-
West	-	11	1	1	1	-

Employees availing parental leave in FY 2025-26

Maternity	Number	0
Paternity	Number	2

Employee Retention in FY 2025-26

Return to work rate	Percentage	100
Retention Rate	Percentage	83
Voluntary turnover rate	Percentage	25

Safety Performance

Safety Performance*	FY 2024-25	FY 2025-26
Total recordable work-related injuries	1	9
Recordable work-related injury rate	0	0.7
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	2
Total Lost Time Injury (LTI)	0	7
LTIFR	0	0.56
Lost day rate (including fatality)	0	0.16
Absentee rate		0
Manhours worked-total	92,18,462	12,572,812
Total Safety Training hours	1,36,768	1,62,084

*The data reported in the above table is for select employees and associates only. Additionally, no incident has been recorded in FY 2025-26 for employees

Training and Development

Section	Indicator	FY 2025-26
Human capital management (Permanent employees)	Average hours per FTE of training and development	3.57
	Average amount spent per FTE on training and development	INR 1036.8
Gender –wise total training hours for entire workforce (employees and workers)	Male	252,033.07
	Female	26,547.19
Gender –wise total training hours (Permanent employees)	Male	430.67
	Female	115.94

Gender and age wise : Total training hours and average training hours for permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
Total training hours	20.18	331.92	78.57	7.42	108.52	0.00
Average training hours	4.04	3.65	3.57	3.71	3.29	0.00

Management and gender wise: Total training hours and average training hours for permanent employees in FY 2025 -26

	Male				Female			
	Senior Management	Middle Management	Junior Management	Non-management	Senior Management	Middle Management	Junior Management	Non-management
Total training hours	35.36	38.96	189.06	167.29	2.17	13.85	30.78	69.14
Average training hours	8.84	2.29	3.71	3.64	2.17	2.77	3.42	3.46

Employee Engagement Score

Indicator	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Employee Engagement mean score *	X	3.83	X	3.83
Response rate	X	92%	X	83%

*Employee Engagement survey is conducted in every 2 years

Breaches

Number of breaches	FY 2025-26
Corruption or bribery	0
Customer privacy data	0
Conflict of interest	0
Money laundering or insider trading	0

Diversity in the workforce

Indicator	FY 2025-26
Share of women in all management positions, including junior, middle and senior management (as % of total management positions)	17.2%
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	15%
Share of women in Senior management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total Senior management positions)	20%
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	31%
Share of women in STEM-related positions (as % of total STEM positions)	40%
Percentage of open positions filled by internal candidates (internal hires)	0
Average hiring cost/ FTE (Permanent Employees)	INR 1,01,575

Customer Satisfaction

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
CSAT Score	96	96	96	97
Response Rate	92	95	87	92

Supply chain management

Supply chain management	FY 2024-25	FY 2025-26
Total number of Tier-1 suppliers	1,474	1,786
Total number of significant suppliers in Tier-1	64	111
% of total spend on significant suppliers in Tier-1	31%	78%
Total number of significant suppliers in non Tier-1	0	0
Total number of significant suppliers (Tier-1 and non Tier-1)	64	111
Total number of suppliers assessed via desk assessments/ on-site assessments	1,474	1,786
Total number of significant suppliers assessed via desk assessments/ on-site assessments	64	111
% of unique significant suppliers assessed	100%	100%
Number of suppliers assessed with substantial actual/ potential negative impacts	255	253
Number of suppliers with substantial actual/potential negative impacts that were terminated	7	11
% of suppliers with substantial actual/potential negative impacts that were terminated	2.75%	4%
Total number of suppliers supported in corrective action plan implementation by % spend suppliers supported in corrective action is 21%	0	1
% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	0%	0.4%
Total number of suppliers in capacity building programs (Tier -1 suppliers)	64	212
% of unique significant in capacity building programs	100%	100%
Buyers trained on sustainable procurement (including social & environmental issues) (%)	100%	100%

Contributions to Trade Associations

Contributions and other spending (INR million)	FY 2025	FY 2026
Trade associations or tax-exempt groups (e.g., think tanks)	12.84	11.80
Data coverage - % of operations covered under above data	100	100

Board Experience

S No.	Director	General Management/ Leadership	Business Strategy	Mergers & Acquisitions	Financial	Risk Management	Sustainability	International Business	Government Legal/Regulatory	Technology/ Cybersecurity
1	Ankur Gupta	*	*	*	*	*	*	*		
2	Alok Aggarwal	*	*	*	*	*	*	*		
3	Thomas Jan Sucharda	*	*	*	*	*		*		
4	Shailesh Vishnubhai Haribhakti	*	*	*	*	*	*	*	*	*
5	Akila Krishnakumar	*	*	*	*	*	*	*		*
6	Rajnish Kumar	*	*	*	*	*	*	*	*	*
7	Keki Mistry	*	*	*	*	*		*	*	*
8	Rachit Kothari	*	*	*	*	*		*		

Board Diversity

S No.	Director	Independent Directors	Executive Directors	Non-Independent , Non-Executive Directors	Tenure (Years)	Age	Gender	Race/ Ethnicity	Nationality
1	Ankur Gupta			*	6.1	30-50 yrs	M	South Asian	Indian
2	Alok Aggarwal		*		3	>50 yrs	M	South Asian	Indian
3	Thomas Jan Sucharda			*	2.1	>50 yrs	M	White	Canadian
4	Shailesh Vishnubhai Haribhakti	*			5.6	>50 yrs	M	South Asian	Indian
5	Akila Krishnakumar	*			5.6	>50 yrs	F	South Asian	Indian
6	Rajnish Kumar	*			3	>50 yrs	M	South Asian	Indian
7	Keki Mistry				0.8	>50 yrs	M	South Asian	Indian
8	Rachit Kothari	*		*	0.8	30-50 yrs	M	South Asian	Indian
		50%	13%	38%					

Certifications and Awards

S No.	Asset Name	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC Existing Building (Operations & Maintenance)	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL Health and Safety	BSC 5 Star Audit	Wired-Score Certification
1	Candor Techspace G1	√	√	√	√	X	X	X	√	X	√	X
2	Candor Techspace G2	√	√	√	√	X	X	X	√	X	√	X
3	Candor Techspace N1	√	√	√	√	X	X	X	√	X	√	X
4	Candor Techspace N2	√	√	√	√	X	X	X	√	X	√	X
5	Candor Techspace K1	√	√	√	√	X	√	X	√	X	√	X
6	Kensington	√	X	√	√	X	X	√	√	X	√	X
7	Winchester	√	X	√	√	X	X	√	√	X	√	X
8	Ventura A	√	X	√	√	X	X	√	√	X	X	X
9	Fairmont	√	X	√	√	X	X	√	√	X	X	X
10	Prudential	√	X	√	√	X	X	√	√	X	X	X
11	Spectra	√	X	√	√	X	X	√	√	X	X	X
12	Alpha	√	X	√	√	X	X	√	√	X	X	X

S No.	Asset Name	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC Existing Building (Operations & Maintenance)	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL Health and Safety	BSC 5 Star Audit	Wired-Score Certification
13	One boulevard	√	X	√	√	X	X	√	√	X	X	X
14	Delphi	√	X	√	√	X	X	√	√	X	X	X
15	Worldmark Delhi -1	√	X	√	X	X	X	√	√	X	√	X
16	Worldmark Delhi -2	√	X	√	X	X	X	√	√	X	√	X
17	Worldmark Delhi -3	√	X	√	X	X	X	√	√	X	√	X
18	Worldmark Gurgaon	√	X	√	X	X	X	√	√	X	√	X
19	Airtel Center (ATC)	√	X	√	X	X	X	√	√	X	X	X
20	Pavilion Mall	√	X	√	X	X	X	X	√	X	X	X
21	Ecoworld-1AB	√	√	√	√	√	X	√	√	√	√	X
22	Ecoworld-4AB	√	√	√	√	√	X	√	√	√	√	X
23	Ecoworld-4C	√	√	√	√	√	X	√	√	√	√	X
24	Ecoworld-4D	√	√	√	√	√	X	√	√	√	√	√
25	Ecoworld-5AB	√	√	√	√	√	X	√	√	√	√	X
26	Ecoworld-6AB & 7	√	√	√	√	√	X	√	√	√	√	X
27	Ecoworld-8AB	√	√	√	√	√	X	√	√	√	√	X

Certification	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC existing building-operations and maintenance	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL health and safety	BSC 5-star audit	Wired-Score Certification
Total Assets (REIT)	27	27	27	27	27	27	27	27	27	27	27
Assets achieved Certification	27	12	27	21	7	1	21	27	7	18	1
% of asset certified	100	44	100	78	26	4	78	100	26	67	4

Revenues from:	FY2023	FY2024	FY2025	FY2026
Energy efficient buildings (in INR)	8,65,67,61,639	14,97,07,60,200	20,47,94,86,400	29,71,14,40,000
% of buildings	70.41%	81%	83%	100%

Methodology

Energy

The following table details out data source of total energy consumption within our operational assets along with the source document.

S.no	Data Source	UOM	Source
1.	Diesel Generator	KWh	Summation of all DG energy meters
2.	Grid	KWh	Invoice received from local DISCOM
3.	Renewable Power - onsite	KWh	Invoice received from third party vendor
4.	Renewable Power- offsite	KWh	Invoice received from local DISCOM

GHG Emissions – Scope 1 , Scope 2 and Scope 3

Our GHG emissions are calculated according to the GHG Protocol accounting standard, supplemented by the most recent guidelines applicable. Results are presented in terms of CO2 equivalent (CO2e), i.e., the number of tons (metric tons) of carbon dioxide emissions that have the same global warming potential as a ton of another greenhouse gas.

Scope	Type	Category	Activity type	Relevance	Method
Scope 1	Direct emissions		Stationary combustion	Yes	Derived
			Fugitive emissions from air-conditioning and refrigeration		
			Other fugitive or process emissions such as • fire suppression • fuel consumption (cooking purpose)		
Scope 2	Indirect emissions from electricity		Purchased electricity in areas under operational control	Yes	Derived
Scope 3	Indirect emissions from value chain	Category 1	Purchased goods and services	Yes	Derived using spend- based method
		Category 2	Capital goods	Yes	Derived using spend- based method
		Category 3	Fuel-and energy-related activities (not included in scope 1 or scope 2)	Yes	Derived
		Category 4	Upstream transportation and distribution	No	Not applicable due to nature of business
		Category 5	Waste generated in operation	Yes	Derived
		Category 6	Business travel	Yes	Derived using spend- based method
		Category 7	Employee commuting	Yes	Derived from employee commute survey
		Category 8	Upstream leased assets	No	Not applicable due to nature of business
		Category 9	Downstream transportation and distribution	No	Not applicable due to nature of business
		Category 10	Processing of sold products	No	Not applicable due to nature of business
		Category 11	Use of sold products	No	Not applicable due to nature of business
		Category 12	End-of-life treatment of sold products	No	Not applicable due to nature of business
		Category 13	Downstream leased assets - Purchased Electricity - Tenant Areas	Yes	Derived from tenant's energy consumption and also the fuel consumption (for cooking purpose) in the occupied areas.
		Category 14	Franchises	No	Not applicable due to nature of business
		Category 15	Investments	No	Not applicable due to nature of business

The source-wise emission factor list for Scope 1, Scope 2 and Scope 3 is provided below:

Description		Value	UOM	Reference
Energy	Grid	0.71	kgCo2e per kWh	https://cea.nic.in/wp-content/uploads/baseline/2025/12/User_Guide_V_21.0.pdf
Diesel	Diesel(HSD)	2.66	kgCo2e per ltr.	DEFRA 2025
Refrigerant	HFC/R-22	1760	kgCo2e per kg	DEFRA 2025
	HFC/R-32	677	kgCo2e per kg	DEFRA 2025
	R-134A	1300	kgCo2e per kg	DEFRA 2025
	R-438A	2059	kgCo2e per kg	DEFRA 2025
	R-600A	3	kgCo2e per kg	DEFRA 2025
	Clean Agent (HFC-227ea)	3350	kgCo2e per kg	DEFRA 2025
	Novec-1230 (fluorinated ketone fluid (FK-5-1-12))	0	kgCo2e per kg	
	R-410 & 410A	1924	kgCo2e per kg	DEFRA 2025
Waste	Dry	0.0047	kgCo2e per kg	DEFRA 2025
	Wet	0.1149	kgCo2e per kg	DEFRA 2025
	Landfill	0.0090	kgCo2e per kg	DEFRA 2025
	E-waste	0.0047	kgCo2e per kg	DEFRA 2025
	Battery Waste	0.0047	kgCo2e per kg	DEFRA 2025
	Used Lube Oil	0.00469	KgCo2e per kg	DEFRA 2025
	Lub Oil Density	0.864304	Kg/Lit	DEFRA 2025
	Medical	0.0047	kgCo2e per kg	DEFRA 2025
	C&D Waste- Debris	0.0013	kgCo2e per kg	DEFRA 2025
	Other Hazardeous Waste	0.0047	kgCo2e per kg	DEFRA 2025
Gas	LPG	2.9394	KgCo2e per kg	DEFRA 2025
	PNG	2.5755	KgCo2e per kg	DEFRA 2025
	PNG	0.7600	kg/SCM	DEFRA 2025
	SF6	23500	kgCo2e per kg	DEFRA 2025
	Tandoor Coke-Coking Coal	3.16	kgCo2e per kg	DEFRA 2025
	Wax			
Business Travel	Air Travel - Domestic	0.001020	Tonne Co2e/dollar	USEEIO
	Air Travel - International	0.001020	Tonne Co2e/dollar	USEEIO
	Road Travel - Bus	0.000551	Tonne Co2e/dollar	USEEIO
	Road Travel - Rail	0.000754	Tonne Co2e/dollar	USEEIO
	Road Travel - Cab (Euro Cars)	0.000551	Tonne Co2e/dollar	USEEIO
	Hotel Accomodation	0.000326	Tonne Co2e/dollar	USEEIO
Employee Commute	Auto - CNG	0.064	kgCO2e/Passenger.KM	Estimated
	Bus	0.029	kgCO2e/Passenger.KM	Estimated
	Local Train	0.028	kgCO2e/Passenger.KM	Estimated
	Metro	0.029	kgCO2e/Passenger.KM	Estimated
	4 wheeler - CNG	0.174	kgCO2e/KM	DEFRA 2025
	4 wheeler - Petrol	0.163	kgCO2e/KM	DEFRA 2025
	4 wheeler - Diesel	0.173	kgCO2e/KM	DEFRA 2025
	4 wheeler - Electric	0.040	kgCO2e/KM	DEFRA 2025
	4 wheeler - Hybrid	0.128	kgCO2e/KM	DEFRA 2025
	2 wheeler	0.114	kgCO2e/KM	DEFRA 2025

Description		Value	UOM	Reference
Others	WTT - Diesel emission factor	0.62409	kg CO2e/Ltr	DEFRA 2025
	Percentage T&D losses in Haryana in 2023-24	17.96	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Delhi in 2023-24	15.13	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in UP in 2023-24	19.02	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Punjab in 2023-24	14.03	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in West Bengal in 2023-24	17.18	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Maharashtra in 2023-24	15.38	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Karnataka in 2023-24	17.33	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Tamil Nadu in 2023-24	17.71	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Telangana in 2023-24	12.92	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Emission factor for Transmission and distribution loss- Purchased electricity	0.837	kg CO2e/kWh	Calculated
	WTT-Emission factor -Purchased electricity	0.127	kg CO2e/kWh	IEA
Emissions of ozone-depleting substances (ODS)	R-22	0.055	Ratio	As per ASHRAE
	R-32	0	Ratio	
	R-134a	0	Ratio	
	R410	0	Ratio	

Emission factor for Scope 3 category 1 and category 2

Sr No.	Business Travel Category	Reference
1	Purchased goods and services	USEEIO
2	Capital goods	USEEIO

Waste

S no.	Data	UOM	Source
1	Non-Hazardous waste -Dry waste which consists of paper, plastic and metal	kg	Certificate provided by authorized vendor and onsite logbooks
2	Non- Hazardous waste- Wet waste (Organic waste)	kg	Certificate provided by authorized vendor and onsite logbooks
3	Non- Hazardous waste-Landfill	kg	Certificate provided by Authorized vendor
4	Non- Hazardous waste- Waste- to -Energy	kg	Certificate provided by Authorized vendor
7	Hazardous waste- Recycled (Lube oil, E waste, biomedical waste and used battery waste)	kg	Transport manifest/certificate provided by authorized recycler

Water

S no.	Data	UOM	Parameters	Values	Data monitoring source
1	Water- Third party- Local municipal authority	kl	Total Water intake from Municipal source	Actual	Municipal water bill
2	Water- Third party - Tanker	kl	Total Water sourced from authorized external tankers	Actual	Logbook/invoice
3	Ground water	kl	Permitted borewell water	Actual	Water Meter
4	Water - Reused	kl	1) Onsite STP Water 2) Central township STP	Actual	Water Meter

GRI and UNGC Index

The report has been prepared in accordance with the GRI Universal Standards 2021

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
		General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	About Brookfield India REIT		18	
	2-2 Entities included in the organization's sustainability reporting	Reporting boundary		567	
	2-3 Reporting period, frequency and contact point	Reporting boundary		567	
	2-4 Restatements of information	KPIs		569	
	2-5 External assurance	Assurance Statement	G13. Data Assurance	590	
	2-6 Activities, value chain and other business relationships	About Brookfield India REIT		18	
	2-7 Employees	KPIs	G10. Percentage of women in managerial positions	569, 570	
	2-8 Workers who are not employees	KPIs		570	
	2-9 Governance structure and composition	Executive Management of Sustainability	G9. Leadership Composition	185-188, 210-214	
	2-10 Nomination and selection of the highest governance body	Executive Management of Sustainability		185-188	
	2-11 Chair of the highest governance body	Executive Management of Sustainability		185-188	
	2-12 Role of the highest governance body in overseeing the management of impacts	CEO and Managing Director's Message, Executive Management of Sustainability	G1. Highest governance body	14, 188	
	2-13 Delegation of responsibility for managing impacts	Executive Management of Sustainability	G3. Individual or group responsible for each of the sustainability topics G3.1. Formal governance structures	188	
	2-14 Role of the highest governance body in sustainability reporting	Executive Management of Sustainability	G1. Highest governance body	188	
	2-15 Conflicts of interest	Regulatory Compliance		192, 572	
	2-16 Communication of critical concerns	Risk assessment and management		198	
	2-17 Collective knowledge of the highest governance body	Board of Directors		206	
	2-18 Evaluation of the performance of the highest governance body	Transparency and Reporting		193, 289	
	2-19 Remuneration policies	Transparency and Reporting		189	
	2-20 Process to determine remuneration	Transparency and Reporting		186, 189	
	2-21 Annual total compensation ratio		G8. Executive Pay		Confidential
	2-22 Statement on sustainable development strategy	CEO and Managing Director's Message, Sustainability highlights and Blueprint 2030 Framework	G1. Highest governance body	17, 100, 108	
	2-23 Policy commitments	Executive Management of Sustainability	G2. Code of Conduct G5. Due diligence process, AC2. Policies for anti-corruption HR/L2: Policy commitment to Human rights	188	
	2-24 Embedding policy commitments	Executive Management of Sustainability, Policy Suite, Ethics, Integrity and Anti-Bribery and Corruption		188, 189, 196	
	2-25 Processes to remediate negative impacts	Risk Assessment and Management		198	
	2-26 Mechanisms for seeking advice and raising concerns	Ethics, Integrity and ABC	G6. Concerns and Grievance Mechanisms	196	
	2-27 Compliance with laws and regulations	Regulatory Compliance		192	
	2-28 Membership associations	Public Policy		178	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement		102	
	2-30 Collective bargaining agreements				Not applicable as organisation maintains transparent communication
		Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment		106	
	3-2 List of material topics	Materiality Assessment	S1. Successful initiative(s), S2. Future Issue Area(s) Prioritization, E11: Material environment topics	107	
		Biodiversity			
GRI 101Material Topics	3-3 Management of material topics	Lead on sustainable solutions - Natural capital, Biodiversity		112, 135	
GRI 101 : Biodiversity	101-1 Policies to halt and reverse biodiversity loss	Biodiversity		135	
	101-2 Management of biodiversity impacts	Biodiversity		135	
	101-3 Access and Benefit sharing	Biodiversity			Not applicable
	101-4 Identification of biodiversity impacts	Biodiversity	E14. Environment: Nature	135	
	101-5 Locations with biodiversity impact	Biodiversity		135	
	101-6 Direct drivers of biodiversity loss	Biodiversity		135	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
	101-7 Changes to the state of biodiversity	Biodiversity		135	
	101-8 Ecosystem services	Biodiversity		135	
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Our properties - Manufactured capital, Financial Statement		44, 334	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial statement		334	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate risks and action	G12. Sustainable Finance	114-119, 190-191	
	201-3 Defined benefit plan obligations and other retirement plans	Consolidated financial statement		482, 483	
	201-4 Financial assistance received from government	Nil			
Market presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	Geographic presence		26, 27	
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	Board Experience		572, 573	
Indirect economic impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	Community engagement and philanthropy		170	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community engagement and philanthropy		170	
	203-2 Significant indirect economic impacts	Community engagement and philanthropy		170	
Procurement practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital , Supply chain and responsible procurement		176	
GRI 204: Procurement Practices 2016	**204-1 Proportion of spending on local suppliers**	Supply chain and responsible procurement		176	
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	Promoting trust through Governance , Ethics, Integrity and ABC	G7. Tracking Action Effectiveness	182, 196	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics, Integrity, and ABC	G4. Prevention AC1. Anti-corruption: Commitment	196	
	205-2 Communication and training about anti-corruption policies and procedures	Ethics, Integrity, and ABC	AC4. Anti-corruption: Prevention	196	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
	205-3 Confirmed incidents of corruption and actions taken	KPIs- Breaches	AC3. Collective action against corruption, AC5. Anti-corruption: Response and Reporting AC6. Actions taken to implement anti-corruption principle	571, 572	
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	Ethics, Integrity and ABC		196	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	KPIs- Breaches		571, 572, Refer to the BRSR report Principle 7, E-02	
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	Financial Statement - Financial Capital		334	
GRI 207: Tax 2019	207-1 Approach to tax	Financial statement		334	
	207-2 Tax governance, control, and risk management	Financial statement, Risk assessment and management		334, 198	
	207-3 Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement , Financial statements		102, 334	
	207-4 Country-by-country reporting				Not applicable
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics				Not applicable
GRI 301: Materials 2016	301-1 Materials used by weight or volume				Not applicable
	301-2 Recycled input materials used				
	301-3 Reclaimed products and their packaging materials				
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Lead on sustainable solutions - Natural capital, Energy		112, 120	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	KPIs- Environment	E9. Environment: Energy/ resource use	568	
	302-2 Energy consumption outside of the organization				Not applicable
	302-3 Energy intensity	KPIs- Environment		568	
	302-4 Reduction of energy consumption	KPIs- Environment	E5. Environment: climate Action, E10: Energy transition plan	569	
	302-5 Reductions in energy requirements of products and services	KPIs- Environment		569	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
		Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lead on sustainable solutions - Natural capital, Water		112, 127	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water	E13. Environment: Water	127	
	303-2 Management of water discharge-related impacts	KPIs- Environment		568	
	303-3 Water withdrawal	KPIs- Environment	E12. Environment: Water	568	
	303-4 Water discharge	KPIs- Environment		568	
	303-5 Water consumption	KPIs- Environment	E12. Environment: Water	568	
		Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lead on sustainable solutions - Natural capital, GHG Emissions	E1. Policy commitment on environmental topics, E2: Prevention, E3: Risk mitigation, E4: Remedy, E7: Targets validation by third party	112, 125	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	KPIs- Environment		568	
	305-2 Energy indirect (Scope 2) GHG emissions	KPIs- Environment		568	
	305-3 Other indirect (Scope 3) GHG emissions	KPIs- Environment	E6: Scope 3 GHG emissions	568	
	305-4 GHG emissions intensity	KPIs- Environment		568	
	305-5 Reduction of GHG emissions	GHG emissions	E5. Environment: Climate Action, E8: Climate change adaptation plan	125	
	305-6 Emissions of ozone-depleting substances (ODS)	KPIs- Environment		568	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	KPIs- Environment	E15. Environment: Air Pollution	569	
		Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lead on sustainable solutions - Natural capital, Waste		112, 129	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste	E16. Environment: Circularity	129	
	306-2 Management of significant waste-related impacts	Waste		129	
	306-3 Waste generated	KPIs- Environment		568	
	306-4 Waste diverted from disposal	KPIs- Environment		568	
	306-5 Waste directed to disposal	KPIs- Environment		568	
		Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital, Supply chain and responsible procurement		158, 176	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	KPIs- Supply Chain Management		572	
	308-2 Negative environmental impacts in the supply chain and actions taken	KPIs- Supply Chain Management		572	
		Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital, Human capital development		144, 146	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	KPIs- Social		569, 570	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human capital development		146	
	401-3 Parental leave	KPIs- Social		570	
		Labor/management relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital, Human capital development		144, 146	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Human Rights		155	
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people: Health, safety and wellbeing		144, 152	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health, Safety and Wellbeing		152	
	403-2 Hazard identification, risk assessment, and incident investigation	Health, Safety and Wellbeing		152	
	403-3 Occupational health services	Health, Safety and Wellbeing		152	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health, Safety and Wellbeing		152	
	403-5 Worker training on occupational health and safety	Health, Safety and Wellbeing		152	
	403-6 Promotion of worker health	Health, Safety and Wellbeing		152	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety and Wellbeing		152	
	403-8 Workers covered by an occupational health and safety management system	Health, Safety and Wellbeing		152	
	403-9 Work-related injuries	KPIs- Safety Performance	HR/L7. Recordable work-related accidents	571	
	403-10 Work-related ill health	KPIs- Safety Performance		571	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Human capital development		144, 148	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	KPIs- Social		571	
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Development		148	
	404-3 Percentage of employees receiving regular performance and career development reviews	Learning and Development		148	
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Diversity, Equity and Inclusion		144, 150	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	KPIs- Social	G11. Gender representation of C-suite or equivalent executive leadership positions	569-570, 572-573	
	405-2 Ratio of basic salary and remuneration of women to men		HR/L6. Average gender pay gap	Confidential	
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Diversity, equity and Inclusion	HR/L1, Human Rights & Labour: Materiality	144, 150, 155	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights	HR/L3, L4. Human Rights & Labour: Prevention	155	
Freedom of association and collective bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics				No such operations and suppliers
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				
Child labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Human rights	HR/L8. Plans to implement the human rights principles	144, 155	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights		155	
Forced or compulsory labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Human rights		144, 155	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	HR/L2. Human Rights & Labour: Commitment	155	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
Security practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Human rights		144, 156	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Human Rights		156	
Rights of indigenous peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital Human rights		144, 156	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights	HR/L5. Human Rights & Labour: Response and reporting	156	
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital Community engagement and Philanthropy		158, 170	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagement and Philanthropy		170	
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Engagement and Philanthropy		170	
Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital Supply chain and responsible procurement		158, 176	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	KPIs- Supply Chain Management		572	
	414-2 Negative social impacts in the supply chain and actions taken	KPIs- Supply Chain Management		572	
Public policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital Public policy		158, 189	
GRI 415: Public Policy 2016	415-1 Political contributions	Our Policy Suite		189	
Customer health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Partner for thriving communities- Social and relationship capital Wellness		158, 181	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health, Safety and Wellbeing		152	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Health, Safety and Wellbeing		152	
		Marketing and labelling			
GRI 3: Material Topics 2021	3-3 Management of material topics	Industry outlook,Our properties- Financial capital		32, 44	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Awards, Accolades and Certifications		216	
	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	Promoting trust through Governance ,Data privacy and cybersecurity		182, 194	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	KPIs- Breaches		571, 572	

SASB Disclosure

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	Page no.
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of floor area, by property subsector	Quantitative	Percentage (%) by floor area	568
	IF-RE-130a.2	Total energy consumed by portfolio area with data coverage, percentage grid electricity, and percentage renewable, each by property subsector	Quantitative	Gigajoules (GJ), Percentage (%)	568
	IF-RE-130a.3	Like-for-like change in energy consumption of portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	568
	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	Quantitative	Percentage (%) by floor area	573, 574
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	n/a	122
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	Quantitative	Percentage (%) by floor area	Refer to the BRSR report Principle 6-L1
	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	Quantitative	Thousand cubic metres (m^3), Percentage (%)	Refer to the BRSR report Principle 6-L1
	IF-RE-140a.3	Like-for-like change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	568
	IF-RE-140a.4	Discussion of water management risks and description of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	127
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	Quantitative	Percentage (%) by floor area, Square metres (m^2)	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	Quantitative	Percentage (%) by floor area	1) 100% 2) 13%
	IF-RE-410a.3	Description of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis	n/a	123
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in FEMA Special Flood Hazard Areas or foreign equivalent, by property subsector	Quantitative	Square metres (m^2)	Not applicable
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	114

IFRS S1 and S2 Sustainability and Climate-change related Disclosures

Table 1. Sustainability Disclosure Topics & Metrics

Pillar	Paragraph	Disclosure	Reference	Page no.
Conceptual foundations	S1.17; S1.B32	Materiality	Our approach to materiality	106
	S1.20	Reporting entity	Reporting boundary	567
	S1.21-24; S1.B42(a),(c)	Connected information	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
Governance	S1.26-27; S2.5-7	Governance	Executive Management of Sustainability	188
			Risk assessment and management	198
Strategy	S1.30-31; S1.33	Sustainability	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
	S2.8; S2.10; S2.12	Climate-related risks and opportunities	Our approach to materiality	106
			Climate risks and action	114
	S2.13	Business model and value chain	Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
	S2.14	Strategy and decision-making	Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
	S2.15; S2.16; S2.21	Financial position, financial performance and cash flows	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
	S1.22; S2.22; S2.23	Climate resilience	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
Risk management	S2.24-26	Risk management	Our approach to materiality	106
			Risk assessment and management	198
			Climate risks and action	114

Pillar	Paragraph	Disclosure	Reference	Page no.
Metrics and Targets	S1.53; S2.27	General requirements	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Sustainability Data Annexures	568
	S2.29a;S2.B55-56	Greenhouse gases	GHG emissions	125
			Sustainability Data Annexures	568
	S2.29(b)-(g); S2.30; S2.B64	Other cross-industry metrics	Our approach to materiality	106
			Risk assessment and management	198
			Sustainability Data Annexures	568
	Industry-based metrics	S2.32	Value creation model	110
			Sustainability Data Annexures	568
	Entity-specific metrics	S1.49	Value creation model	110
			Sustainability Data Annexures	568
	Climate-related targets	S2.33-37	Value creation model	110
			Blueprint 2030 framework	108
			Climate risks and action	114
			Sustainability Data Annexures	568
General requirements	Sources of Guidance	S1.54; S1.55a; S1.56; S1.58a; S1.59	Value creation model	110
			Reporting Boundary	567
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Table 2. Activity Metrics

ACTIVITY METRIC	CATEGORY	Category	Unit of Measure	Page no.
Activity Metrics	Number of assets, by property sector	Quantitative	Number	28
Activity Metrics	Leasable floor area, by property sector	Quantitative	Square metres (m²)	28
Activity Metrics	Percentage of indirectly managed assets, by property sector	Quantitative	Percentage (%) by floor area	28
Activity Metrics	Average occupancy rate, by property sector	Quantitative	Percentage (%)	28

Assurance statement on third-party verification of sustainability information

To
The Directors and Management, **Brookprop Management Services Pvt. Ltd.**
Godrej BKC, Office No. 2, 4th Floor, Plot C-68, 3rd Avenue, G-Block, Bandra-Kurla Complex, Bandra (East), Mumbai, Maharashtra – 400051
Unique identification no.: **3153125785**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Brookprop Management Services Pvt. Ltd.** to perform a limited assurance verification of sustainability information in the Sustainability Report by **Brookprop Management Services Pvt. Ltd.** (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026. 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 "in accordance with" the reporting criteria of the Sustainability Reporting Standards of the Global Reporting Initiative 2021 version (hereinafter "Reporting Criteria").

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025-2026 as listed below

Sr No	GRI Disclosure	Topic
1	GRI 2	General Disclosure, (Except GRI 2-21)
2	GRI 3-1	Process to determine material topics
3	GRI 3-2	List of material topics
4	GRI 3-3	Management of material topics
5	GRI 101-1	Policies to halt and reverse biodiversity loss
6	GRI 102-1	Management of biodiversity impacts
7	GRI 302-1	Energy consumption within the organization
8	GRI 302-3	Energy intensity
9	GRI 302-4	Reduction of energy consumption
10	GRI 303-1	Interactions with water as a shared resource
11	GRI 303-2	Management of water discharge-related impacts
12	GRI 303-3	Water withdrawal
13	GRI 303-4	Water discharge
14	GRI 303-5	Water consumption
15	GRI 305-1	Direct (Scope 1) GHG emissions
16	GRI 305-2	Energy indirect (Scope 2) GHG emissions
17	GRI 305-3	Other indirect (Scope 3) GHG emissions
18	GRI 305-4	GHG emissions intensity
19	GRI 305-5	Reduction of GHG emissions
20	GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions
21	GRI 306-1	Waste generation and significant waste-related impacts
22	GRI 306-2	Management of significant waste-related impacts
23	GRI 306-3	Waste generated
24	GRI 306-4	Waste diverted from disposal
25	GRI 306-5	Waste directed to disposal
26	GRI 308-1	New suppliers that were screened using environmental criteria
27	GRI 308-2	Negative environmental impacts in the supply chain and actions taken
28	GRI 401-1	New employee hires and employee turnover
29	GRI 401-2	Benefits provided to full-time employees not provided to temporary or part-time employees
30	GRI 401-3	Parental leave
31	GRI 403-1	Occupational health and safety management system
32	GRI 403-2	Hazard identification, risk assessment, and incident investigation
33	GRI 403-3	Occupational health services
34	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety
35	GRI 403-5	Worker training on occupational health and safety
36	GRI 403-6	Promotion of worker health
37	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
38	GRI 403-8	Workers covered by an occupational health and safety management system
39	GRI 403-9	Work-related injuries
40	GRI 403-10	Work-related ill health
41	GRI 404-1	Average hours of training per year per employee
42	GRI 404-2	Programs for upgrading employee skills and transition assistance programs
43	GRI 404-3	Percentage of employees receiving regular performance and career development reviews
44	GRI 405-01	Diversity of governance bodies and employees
45	GRI 406-1	Incidents of discrimination and corrective actions taken
46	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor
47	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory Labor
48	GRI 410-1	Security personnel trained in human rights policies or procedures
49	GRI 411-1	Incidents of violations involving rights of indigenous peoples

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50	GRI 413-1	Operations with local community engagement, impact assessments, and development programs
51	GRI 413-2	Operations with significant actual and potential negative impacts on local communities
52	GRI 414-1	New suppliers that were screened using social criteria
53	GRI 414-2	Negative social impacts in the supply chain and actions taken
54	GRI 415-1	Political contributions
55	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data

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 Management of the Company is 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 Management of the Company is 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.
- 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.

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Sr No	Site Name	Address
1	Candor Gurgaon One Realty Projects Pvt. Ltd.	IT/ITES SEZ, Tikri, Sector 48, Gurugram, Haryana 122018
2	Seaview Developers Pvt. Ltd.	Plot No 20, Candor TechSpace, Sector 135, Noida, Uttar Pradesh-201304
3	Candor Kolkata one hi-tech structures private limited	Candor Techspace, IT/ITES SEZ Old Delhi-Gurgaon Road, Sector 21, Dundahera, Gurugram, Haryana 122022
4	Candor Kolkata one hi-tech structures private limited	Candor TechSpace, Newtown Action Area I, New Town Kolkata, West Bengal 700156
5	Airtel Center	Udyog Vihar, Phase-IV, Sector 18, Gurugram, Haryana 122015.

Conclusion

On the basis of the assessment procedures carried out from 02-04-2026 to 25-04-2026, 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 Sustainability 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: Mumbai, 10-06-2026

Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Sanjeev Sharma
Verification Team Leader, TÜV SÜD
Management System Assurance

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VERIFICATION REPORT

BROOKFIELD INDIA REAL ESTATE TRUST(REIT)

POST ISSUANCE VERIFICATION SUSTAINABILITY LINKED BONDS (SLB)

ISSUED: DECEMBER 2025

Prepared by: Bureau Veritas India Private Limited (BVIL)

Location: Mumbai, India

Date: 11th May 2026

Ref. Nr.: 2026 – 15098053

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Disclaimer

Our assessment relies on the premise that the data and information provided by Brookfield India REIT to us as part of our review procedures have been provided in good faith. Because of the selected nature (sampling) and other inherent limitation of both procedures and system s of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected. Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organization were applied as per scope of work. BUREAU VERITAS expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Statement.

Statement of Competence and Independence

BUREAU VERITAS applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021:2011 - Conformity Assessment Requirements for bodies providing audit and certification of management systems, and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have complied with the BUREAU VERITAS Code of Conduct during the assessment and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. BUREAU VERITAS was not involved in the preparation of statements or data included in the Framework except for this Statement. BUREAU VERITAS maintains complete impartiality toward stakeholders interviewed during the assessment process.

BROOKFIELD INDIA REAL ESTATE TRUST (REIT) SUSTAINABILITY-LINKED FINANCE FRAMEWORK

VERIFICATION REPORT FOR SUSTAINABILITY-LINKED BOND ISSUED BY BROOKFIELD INDIA REIT DECEMBER 2025

Scope and objectives

BUREAU VERITAS INDUSTRIAL SERVICES (INDIA) PVT. LTD. (henceforth referred to as "BUREAU VERITAS") has been commissioned by Brookfield India Real Estate Trust (REIT) (henceforth referred to as "Brookfield India REIT" or "ISSUER") to provide a verification report on:

i. up-to-date information on the performance of the selected KPI(s), including baselines where relevant and

ii. A verification report to the SPT, outlining the performance against the SPTs and the related impact, and timing of such impact, on the bond's financial and/or structural characteristics

The bonds were issued with clear and measurable sustainability ambitions, anchored in the Brookfield India REIT Sustainability-Linked Financing Framework, which was publicly disclosed in December 2025. The Framework was reviewed and assessed by an independent external verifier, reinforcing its robustness, credibility, and alignment with recognized market best practices.

This verification focuses on performance against the KPIs and SPTs linked to the Sustainability-Linked Bond. The Sustainability-Linked Financing Framework was previously reviewed under an independent Second Party Opinion.

To ensure full transparency, Brookfield India REIT promptly communicated the key terms and conditions of the transaction to the market through a material fact and complemented this disclosure with a dedicated announcement on its website. In addition, comprehensive information on the bonds is readily accessible through the Company's Annual Reports and Reference Forms, enabling investors and other stakeholders to clearly understand the sustainability commitments, performance expectations, and ongoing reporting approach.

Brookfield India REIT has established and continuously assesses ambitious Sustainability Performance Targets (SPTs) across the period 2020–2031, setting out a clear, long-term trajectory of improvement and measurable impact. These targets are designed to demonstrate sustained progress across priority environmental outcomes, including:

- KPI 1 - Water recycling Rate (%): strengthening responsible water stewardship across assets.
- KPI 2 - Renewable Energy: supporting the transition to a lower- carbon operating portfolio.

Brookfield India REIT has chosen to measure performance against the SPT through two Key Performance Indicators (KPI):

- An increase in portfolio-level water recycling rate to 60% by FY 2031, from a baseline level of 34% in FY 2020.
- The achievement of 100% renewable electricity consumption across the portfolio by FY 2031, representing a significant increase from less than 2% in FY 2020.

Our objective has been to provide an independent and external verification report evaluating performance against the SPTs, providing a clear assessment of outcomes achieved, the associated environmental and/or social impact, and explicitly confirming how and when such performance results in adjustments to the bond's financial and/or structural characteristics, consistent with the accountability and credibility requirements set out by SLBP.

The scope of this BUREAU VERITAS opinion is limited to the SEBI Circular dated June 05 2025 (SEBI/HO/DDHS/DDHS-POD-1/P/CIR/2025/84), and dated 15 October 2025 SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137, Sustainability-Linked Bond Principles (SLBP) June 2023 set out by the International Capital Market Association (ICMA) and Sustainability-linked Loan Principles February 2023 set out by Loan Market Association (LMA).

Responsibilities of the Management of Brookfield India REIT and BUREAU VERITAS

The management of Brookfield India REIT has provided the information and data used by BUREAU VERITAS during the delivery of this review. Our verification report is intended to inform Brookfield India REIT management and their stakeholders in the Bond as to whether the established criteria have been met, based on the information provided to us. In our work we have relied on the information and the facts presented to us by Brookfield India REIT. BUREAU VERITAS is not responsible for any aspect of the nominated assets referred to in this opinion and cannot be held liable if estimates, findings, opinions, or conclusions are incorrect. Thus, BUREAU VERITAS shall not be held liable if any of the information or data provided by Brookfield India REIT's management and used as a basis for this assessment were not correct or complete.

Note: The Water Recycling and Renewable Power KPIs are bond-linked metrics and are therefore required to undergo post-issuance verification. Bureau Veritas has independently verified KPI performance for the initial three-month reporting period from January 2026 through March 2026.

Basis of BUREAU VERITAS's Verification

We have adapted our Sustainability-Linked Bond Principles (SLBP) methodology, which incorporates the requirements of the SLBP, to create a Brookfield India REIT-specific Sustainability-Linked Bond (SLB) Assessment Protocol (henceforth referred to as "Protocol"). Our Protocol includes a set of suitable criteria that can be used to underpin BUREAU VERITAS's opinion. The overarching principle behind the criteria is that a Sustainability-Linked Bond should "provide an investment opportunity with transparent sustainability credentials". As per our Protocol, the criteria against which the Framework has been reviewed are grouped under the five Principles:

- **Principle One: Selection of Key Performance Indicators (KPIs).** The ISSUER of a Sustainability-linked Bond should clearly communicate its overall sustainability objectives, as set out in its sustainability strategy, and how these relate to its proposed SPTs. The KPI should be reliable, material to the ISSUER's core sustainability and business strategy, address relevant ESG challenges of the industry sector and be under management control.
- **Principle Two: Calibration of Sustainability Performance Targets (SPTs)**. The SPTs should be ambitious, meaningful and realistic. The target setting should be done in good faith and based on a sustainability improvement in relation to a predetermined performance target benchmark.
- **Principle Three**: **Bond Characteristics.** The Bond will need to include a financial and/or structural impact depending on whether the selected KPIs reach (or not) the predefined SPTs. The Bond documentation needs to require the definitions of the KPI(s) and SPT(s) and the potential variation of the SLB's financial and/or structural characteristics. Any fallback mechanisms in case the SPTs cannot be calculated or observed in a satisfactory manner should be explained.
- **Principle Four: Reporting**. ISSUER should publish and keep readily available and easily accessible up to date information on the performance of the selected KPI(s), as well as a verification assurance report (see Principle 5) outlining the performance against the SPTs and the related

impact and timing of such impact on the Bond's financial and/or structural characteristics, with such information to be provided to those investors participating in the Bond at least once per annum.

- **Principle Five: Verification (post-issuance)**. The ISSUER should have its performance against its SPTs independently verified by a qualified external reviewer with relevant expertise, at least once per annum. The verification of the performance against the SPTs should be made publicly available.

Verification Work Undertaken

Our work involved a high-level, independent review of the information made available to us, with the understanding that all data and documentation were provided by Brookfield India REIT in good faith. This engagement did not constitute an audit, nor did we conduct any procedures to independently verify the accuracy or completeness of the information shared.

To ensure a rigorous, well-informed, and credible assessment, we engaged with Bureau Veritas' real estate industry specialists, drawing on their deep sectoral knowledge and practical expertise throughout the review process. Their insights were applied across each stage of the evaluation to strengthen the quality and reliability of our conclusions.

This Verification Report constitutes the first post-issuance verification of Brookfield India REIT's sustainability-linked bond transaction and assesses compliance with the Sustainability Performance Targets established for selected Key Performance Indicators (KPIs).

The external verification of performance against the proposed targets was an explicit commitment set out in the Sustainability-Linked Financing Framework and the bond documentation. This verification has been undertaken to reinforce transparency, ensure accountability, and support alignment with the post-issuance reporting and verification expectations articulated in the ICMA Sustainability-Linked Bond Principles. Through this process, Brookfield India REIT demonstrates its commitment to credible, independently assured disclosure of progress against its sustainability objectives.

Verification Procedure:

This Verification Report is underpinned by a comprehensive and balanced approach, designed to provide stakeholders with confidence in both performance outcomes and the robustness of related disclosures. Specifically, the review is based on:

i. Verification of progress against, and achievement of, the selected Sustainability Performance Targets (SPTs) defined in the Sustainability-Linked Financing Framework, ensuring consistency with the commitments made at issuance.

ii. An assessment of how performance across the selected indicators has been communicated, including the transparency and adequacy of external verification arrangements.

iii. An independent analysis of Brookfield India REIT'S documents, through structured desk-based research, to identify any material issues relevant to the issuer's overall sustainability profile.

The post-issuance verification was conducted based on a review of relevant information and documentation provided by Brookfield India REIT, including certain confidential information complemented by independent desk-based research. In addition, the assessment incorporated insights obtained through interviews (physically and virtual) with the teams responsible for the issuance of the financing and for business management, conducted in May 2026.

This combination of documentary evidence, independent research, and direct engagement was applied to support a reasoned and informed opinion on post-issuance performance and disclosure, consistent with the expectations set out in the SEBI and ICMA Sustainability-Linked Bond Principles.

The assessment process consisted of:

- Assessment of documentary evidence provided by Brookfield India REIT on the Bond and supplemented by high-level desktop research. The checks refer to current assessment practices and standards methodology.
- Discussions with Brookfield India REIT management, and review of relevant documentation and evidence related to the criteria of the Protocol.
- Performance of the assessment, including customer preparation, obtainment of evidence and assessment.
- Preparation of the conclusion of the assessment.
- Documentation of findings against each element of the criteria. Our verification statement as detailed below is a summary of these findings.

Findings and BUREAU VERITAS's Verification

BUREAU VERITAS conducted the external review engagement in accordance with the SEBI Circular June 05,2025,SEBI/HO/DDHS/DDHS-POD-1/P/CIR/2025/84,&SEBI/HO/DDHS/DDHSPoD/P/CIR/2025/0000000137 dated 15 October 2025, Sustainability-Linked Finance (Bond or Loan) Principles (SLBP and SLLP).

The verification included i) checking whether the provisions of the SLBP were consistently and appropriately applied and ii) the collection of evidence supporting the review. BUREAU VERITAS's findings are listed below:

1. **Principle One: Selection of Key Performance Indicators (KPIs).** BUREAU VERITAS confirms that Brookfield India REIT's sustainability KPI is material to the entity's overarching sustainability strategy. The rationale and process for KPI selection, as well as its definition, measurability and verifiability, are deemed to be robust, reliable and in accordance with the SLBP.

2. **Principle Two: Calibration of Sustainability Performance Targets (SPTs).** BUREAU VERITAS concludes that the SPTs are meaningful and relevant in the context of Brookfield India REIT's broader sustainability and business strategy and represent a material improvement over a predefined timeline.

3. **Principle Three: Bond Characteristics.** BUREAU VERITAS confirms that the financial characteristics of Bond issued under the framework are impacted based on KPI performance under SPTs, in line with SLBP.

4. **Principle Four: Reporting.** BUREAU VERITAS concludes that the framework will ensure that the required information, as outlined in SLBP, will be published at an appropriate interval and kept publicly available.

5. **Principle Five: Verification.** BUREAU VERITAS confirms that Brookfield India REIT will have its performance against each SPT independently verified annually (01 April 2025 to 31st March 2026)– and at a more frequent interval if required by the specific terms of an issued bond under the framework.

Table 1: KPI Table

KPI	FY25 (Actual)	FY26 (Actual)	FY27E	FY28E	FY29E	FY30E	FY31E
Water Recycling Rate (%)	42	42	48	52	55	57	60
Renewable Power (%)	37	47	65	80	90	97	100

E-Estimated*

With respect to the reliability of the data presented by Brookfield India REIT, we note that the information used to monitor the sustainability performance targets is managed through the organization's ESG data management systems, aligned with industry standards.

On the basis of the information provided by Brookfield India REIT and the work undertaken, it is BUREAU VERITAS's limited level verification that the selected KPIs used for Sustainability Linked Bond issuance under Brookfield India REIT's Sustainability-Linked Finance Framework meets the criteria established in the Protocol and that it is aligned with the SEBI Circular dated June 05 2025, (SEBI/HO/DDHS/DDHS-POD-1/P/CIR/2025/84 and SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137).

Bureau Veritas verified that the targets relating to the selected KPIs proposed by Brookfield India REIT,as defined in the Sustainability Linked financing Framework (December 2025) and established in the bond documentation, have been assessed.

Bureau Veritas notes that the financial characteristics of the Sustainability-Linked Bond are linked to the achievement of the predefined Sustainability Performance Targets (SPTs), as specified in the bond documentation.

As per the agreed terms, performance against each KPI is assessed at defined SPT Observation Dates, occurring on 31 August of each financial year following the relevant SPT Observation Period. On each such date, the Issuer is required to provide an independent third-party verification certificate confirming its compliance status with respect to the applicable SPTs.

In the event of non-achievement of the defined SPTs for the relevant observation period, a Step-up Coupon Trigger Event is activated, resulting in an adjustment to the bond's financial characteristics in accordance with the terms of the instrument.

Based on the verification performed:

• KPI 1 (Water Recycling) is currently in progress and will be assessed at the relevant SPT Observation Dates; and

• KPI 2 (Renewable Energy) has been achieved for the period under review.

Any resulting impact on the bond's financial characteristics, including potential coupon adjustments, will be determined and applied in accordance with the timing and conditions set out in the bond documentation. To date, the Company has consistently met reporting and verification obligations set out in the Framework as confirmed through independent verification. It has also fully adhered to the commitments outlined in the bond documentation. A comprehensive assessment of this compliance is presented in Annexure 1.

For BUREAU VERITAS INDIA PVT. LTD. (BVIL)

Mumbai, 11th of May 2026

Dr. Apurva SRIVASTAVA
Lead Verifier

Rupam BARUAH
Lead Reviewer

Anirban CHATTERJEE
Technical Reviewer

About BUREAU VERITAS

Bureau Veritas is a world leader in laboratory testing, inspection and certification services. Created in 1828, the Group has more than 83,000 employees located in more than 1,600 offices and laboratories around the globe.

Bureau Veritas helps its clients improve their performance by offering services and innovative solutions to ensure that their assets, products, infrastructure and processes meet standards and regulations in terms of quality, health and safety, environmental protection and social responsibility

ANNEXURE 1: VERIFICATION OF SUSTAINABILITY PERFORMANCE TARGET (SPT)

A. Water Stewardship Action Plan for advancing KPI -1 - Water Recycling Rate %

Based on its review of the information provided, Bureau Veritas concludes that Brookfield India REIT has established a well-defined and structured set of interventions to support the achievement of its water recycling targets. These initiatives are being systematically rolled out across assets and are expected to drive tangible improvements in operational performance and significantly enhance water reuse efficiency across the portfolio.

- Periodic water audits and expert-led assessments to identify additional opportunities for water conservation and circular use across properties.
- Strengthening of leakage and overflow management through routine inspections, preventive maintenance, and timely rectification of identified issues.
- Adoption of advanced cooling tower treatment systems (including chemical-free or SBR-based solutions) to reduce blowdown losses and increase reuse of treated water in HVAC operations.
- Deployment of IoT-enabled water submeters at floor and tenant levels to facilitate real-time monitoring, identification of abnormal consumption patterns, and detection of localized leakages.
- Increased utilization of RO reject water for applications such as landscaping, cleaning, cooling tower make-up, and flushing, thereby enhancing overall recycling rates.
- Transition of flushing systems to STP-treated water, reducing dependence on potable water sources.
- Continuous monitoring of STP operations and treated water quality, supported by timely corrective actions to maintain optimal efficiency and system performance.

B. KPI 2- Renewable Power %

Based on the review conducted, Bureau Veritas notes that Brookfield India REIT has proactively established a robust and structured renewable energy procurement framework aligned with, and supportive of, its decarbonization objectives.

Brookfield India REIT sources renewable energy through various mechanisms, including open access procurement, the Indian Energy Exchange (IEX), Discom green tariffs (REGO), and the purchase of International Renewable Energy Certificates (I-RECs), covering both common area and occupier energy consumption.

Bureau Veritas understands that the REIT follows a defined renewable energy procurement hierarchy, prioritizing direct and traceable renewable energy sourcing mechanisms over market-based instruments and certificates. The use of I-RECs is applied selectively to address residual electricity demand where direct renewable procurement is currently constrained.

Notes

Annual Report FY2025-26

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