



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	

GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
	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	196	
	205-2 Communication and training about anti-corruption policies and procedures	Ethics, Integrity, and ABC	AC1. Anti-corruption: Commitment 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,		112, 127	
		Water			
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,	E1. Policy commitment on environmental topics, E2: Prevention, E3: Risk mitigation, E4: Remedy, E7: Targets validation by third party	112, 125	
		GHG Emissions			
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,		112, 129	
		Waste			
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,		158, 176	
		Supply chain and responsible procurement			

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,		144, 146	
		Human capital development			
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,		144, 146	
		Human capital development			
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	



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Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Empower our people - Human capital		144, 148	
		Human capital development			
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		144, 150	
		Diversity, Equity and Inclusion			
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	HR/L1, Human Rights & Labour: Materiality	144, 150, 155	
		Diversity, equity and Inclusion			
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	HR/L8. Plans to implement the human rights principles	144, 155	
		Human rights			
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		144, 155	
		Human rights			
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		144, 156	
		Human rights			
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		144, 156	
		Human rights			
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		158, 170	
		Community engagement and Philanthropy			
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		158, 176	
		Supply chain and responsible procurement			
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		158, 189	
		Public policy			
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		158, 181	
		Wellness			



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 ⓘ has obtained an energy rating and ⓘ 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 (m³), 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 (m²)	Not applicable
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for ⓘ grid electricity consumption and ⓘ 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 (m²)	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