



Nexus Select Trust

Business Responsibility & Sustainability Report (BRSR) FY 2023-24

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	The Entity is a Real Estate Investment Trust (REIT) and hence CIN is not applicable. The ISIN of the Entity is INE0NDH25011.
2	Name of the Listed Entity	Nexus Select Trust
3	Year of incorporation	2022
4	Registered Office Address	Embassy 247, Unit No. 501, B Wing, Lal Bahadur Shastri Marg, Vikhroli West, Mumbai 400 083, Maharashtra, India
5	Corporate Address	Embassy 247, Unit No. 501, B Wing, Lal Bahadur Shastri Marg, Vikhroli West, Mumbai 400 083, Maharashtra, India
6	E-mail	compliance@nexusselecttrust.com
7	Telephone	22 6280 5000
8	Website	www.nexusselecttrust.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	The Entity's Units are listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Being a Trust, the Entity has its units listed on the stock exchanges. The total unit capital is ₹ 150,950.21 million as on March 31, 2024
12	Contact Person	
	Name of the Person	Charu Patki, Compliance Officer
	Telephone	22 6280 5000
	Email address	compliance@nexusselecttrust.com
13	Reporting Boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Consolidated The Business Responsibility and Sustainability Report (BRSR) is in conformance with The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations. The Reporting Boundary for BRSR includes details of 17 malls under the Company's ownership and management which accounts for more than 90% of the Entity's turnover.
14	Name of Assurance provider	The British Standards Institution
15	Type of Assurance obtained	Moderate Assurance

II. Product/Services

16	Details of business activities (accounting for 90% of the turnover)	Sr.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
		1.	Renting and Maintenance	Renting and maintenance of immovable properties i.e., retail and office spaces	~98%

17	Products/Services sold by the entity (accounting for 90% of the Entity's turnover)	Sr.	Product/Service	NIC Code	% of Total Turnover contributed
		1.	Real estate activities with own or leased property	6,810	~98%

III. Operations

18	Number of locations where plants and/ or operations/ offices of the entity are situated*:	Location	Number of plants	No. of Offices	Total
		National	20	1	21
		International	0	0	0
19	Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States)	10		
		International (No. of Countries)	0		
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	Not Applicable. The Entity does not engage in any exports.			
c. A brief on types of customers	The assets (malls and offices) are leased to domestic and international brands and corporates from across sectors such as apparel and accessories, hypermarket, entertainment, and food and beverages. Also, there are guests availing hospitality services.				

IV. Employees

20. Details as at the end of Financial Year:						
Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a. Employees and workers (including differently abled)						
Employees						
1	Permanent Employees (A)	545	441	81%	104	19%
2	Other than Permanent Employees (B)	3,731	2,787	75%	944	25%
3	Total Employees (A+B)	4,276	3,228	75%	1,048	25%
Workers*						
4	Permanent Workers (C)	NA	NA	NA	NA	NA
5	Other than Permanent Workers (D)	NA	NA	NA	NA	NA
6	Total Workers (C+D)	NA	NA	NA	NA	NA
b. Differently abled employees and workers						
Employees						
7	Permanent Employees (E)	Nil	Nil	Nil	Nil	Nil
8	Other than Permanent Employees (F)	84	61	73%	23	27%
9	Total Employees (E+F)	84	61	73%	23	27%
Workers*						
10	Permanent Workers (G)	NA	NA	NA	NA	NA
11	Other than Permanent Workers (H)	NA	NA	NA	NA	NA
12	Total Differently abled Workers (G+H)	NA	NA	NA	NA	NA

Note:

NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

21. Participation/Inclusion/Representation of women				
Sr.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1.	Board of Directors (Other than CEO)	7	1	14.3%
2.	Key Management Personnel (Senior Management)	3	1	33.3%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)									
Category	FY 2023-2024			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.9%	18.3%	13.9%	22.1%	32.9%	24.0%	17.1%	27.4%	18.5%
Permanent Workers*	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures				
Sr.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	CSJ Infrastructure Private Limited (CSJIPL)	SPV	100%	Yes
2.	Select Infrastructure Private Limited (SIPL)	SPV	100%	Yes
3.	Euthoria Developers Private Limited (EDPL)*	SPV	99.45%*	Yes
4.	Nexus Hyderabad Retail Private Limited (NHRPL)	SPV	100%	Yes
5.	Vijaya Productions Private Limited (VPPL)	SPV	100%	Yes
6.	Chitrani Properties Private Limited (CPPL)	SPV	100%	Yes
7.	Safari Retreats Private Limited (SRPL)	SPV	100%	Yes
8.	Nexus Shantiniketan Retail Private Limited (NSRPL)	SPV	100%	Yes
9	Nexusmalls Whitefield Private Limited (NWPL)	SPV	100%	Yes
10	Nexus Udaipur Retail Private Limited (NURPL)	SPV	100%	Yes
11.	Nexus Mangalore Retail Private Limited (NMRPL (Mangalore))	SPV	100%	Yes
12	Nexus Mysore Retail Private Limited (NMRPL (Mysore))	SPV	100%	Yes
13	Naman Mall Management Company Private Limited (NMMCPL)	SPV	100%	Yes
14	Daksha Infrastructure Private Limited (DIPL)	SPV	100%	Yes
15	Mamadapur Solar Private Limited (MSPL)	SPV	100%	Yes
16	Indore Treasure Island Private Limited (ITIPL)	Joint Venture	50%	Yes

Note: *12,926 equity shares aggregating 0.55% held by SSIII Indian Investments One Ltd., are currently subject to a regulatory lock in until September 30, 2025 and shall be transferred to the Entity after expiry of such regulatory lock-in at the option of the Entity pursuant to a call option in favour of the Entity as agreed to under the EDPL Share Acquisition Agreement.

1. Westerly Retail Private Limited (WRPL) has been merged with Select Infrastructure Private Limited (SIPL).
2. Nexus South Mall Management Private Limited (NSMMPL) has been merged with Mamadapur Solar Private Limited (MSPL)

VI. CSR Details

24	i.	Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes, CSR Act 2013 is applicable for the SPVs (1,2,3,4,5,6,7,15,16) mentioned in the above table titled - '23. (a) Names of holding / subsidiary / associate companies / joint ventures'.
	ii.	Turnover (in Million INR)	19,163.78
	iii.	Net worth (in Million INR)	1,49,348.50

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct								
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If Yes, then provide web-link for grievance redressal policy	FY 2023-24			FY 2022-23		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Investors' & Other Stakeholders Grievance Redressal Policy	0	0	Nil	NA	NA	The Entity was not listed in FY 2022-23. Hence, these details were not compiled and recorded for the purposes of reporting.
Investors (other than shareholders)	Yes		0	0	Nil	NA	NA	
Shareholders	Yes		645	0	Nil	NA	NA	
Customers	Yes		58	0	Nil	NA	NA	
Value Chain Partners	Yes		0	0	Nil	NA	NA	
Employees and workers*	Yes	Whistle Blower & Vigil Mechanism Policy	0	0	Nil	NA	NA	

Note: NA - Not Applicable

24. Overview of the entity's material responsible business conduct issues				
Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Water Stewardship	Risk	Water availability is critical for the Entity's day-to-day operations as it operates in the retail and hospitality space which in turn is also linked with the appropriate management of the wastewater generated within the premises considering the possible adverse environmental and social impacts.	The Entity has adopted a dedicated and publicly accessible Water Management Policy and implements a comprehensive water management system which includes rainwater harvesting for utilization across retail outlets, sanitary facilities, kitchens, and other facilities, conducting periodic water audits with 100% coverage of assets, automatic meter reading system, low-flow fixtures, smart irrigation system, onsite Sewage Treatment Plants (STPs) for effective recycling of wastewater and water metering subsystems.	Negative
Biodiversity and Land Use	Risk	The Entity's malls, hotels and office activities are predominantly located in established urban environments, where direct impact on biodiversity is limited. Failing to reduce, mitigate, and offset environmental impacts poses significant risks to business operations which include heightened costs stemming from non-compliance or reactive management of biodiversity regulations.	The Entity has adopted a dedicated and publicly accessible Biodiversity and Habitat Policy and is committed towards the creation of spaces that prioritize greenery, natural light, and other biophilic design elements to provide a more sustainable and harmonious environment for customers and local ecosystems. The Entity engages in educational and advocacy initiatives to align surrounding communities with biodiversity conservation objectives.	Negative
Energy and	Risk	The operations of the Entity's malls and	The Entity has adopted a dedicated and	Negative

emission management		hotel spaces are energy intensive. Failure to adapt to low-carbon systems can result in increased operational costs. Hence, the Entity optimizes energy efficiency to conserve resources, reduce operational costs and reduce the overall environmental footprint.	publicly accessible Energy and Emissions Policy and addresses Scope 1, 2 and 3 GHG Emissions by implementing energy efficiency measures, integrating use of renewable energy in the total energy mix through on-site RE solar and wind installations with an installation capacity of 38+ MW along with procurement third-party via Power Purchase Agreements (PPAs), eliminating refrigerant leakage through HVAC systems and adopting other emerging technologies/practices.	
Circular economy and Waste management	Risk	Improper disposal of waste may contaminate surface water, groundwater, seawater and negatively impact the surrounding plant and animal species as well as human health.	The Entity has adopted a dedicated and publicly accessible Waste Management Policy and disposes all waste generated responsibly through a comprehensive waste management system that includes minimizing waste generated at the source and optimizing resource consumption in business operations, waste recovery and disposal through third waste processing facilities, organizing activities to raise customer awareness, collaborating with value chain partners to implement sustainable business practices and collaborating with NGOs, research institutions and regulatory authorities to support innovation and increase the adoption of smart technologies for effectively reusing waste.	Negative
Sustainable sourcing and procurement practices	Opportunity	The Entity has adopted a dedicated and publicly accessible Supplier Code of Conduct and incorporates sustainable sourcing and procurement practices to reduce its environmental and social footprint and maintain quality of services which include retail in multiple segments through malls, as well as food and resources through hotels; both can be made more efficient with focus on sourcing of better-quality raw materials, and an end-to-end incorporation of all elements. This will thereby facilitate reduction of waste generation and environmental footprint. Sustainable sourcing and procurement practices can aid in growth of the economic growth of the surrounding regions, and also, decrease the overall adverse impacts caused by the Entity's value chain.	-	Positive
Green Portfolio	Opportunity	The Entity integrates Green Building principles into its acquisition strategy and maintains all assets in line with globally recognized green building standards and certifications through implementing sustainable practices that reduce operational costs across GHG emissions, energy, water, and waste management, extend the structures' lifespans and reduce resource consumption and utilization.	-	Positive
Climate Risk and Opportunities Management	Risk	The Entity considers the increasing frequency of events associated with climate change, such as flooding, extreme heat, draught, cyclones, land sinking, earthquakes, etc. and the significant expected impact on its built environment. The Entity incorporate aspects of climate resilience within the portfolio as a part of its Business Continuity Plan, which is prepared to counter the unexpected disruptions caused by any of the climate related extreme events.	The Entity has adopted a dedicated and publicly accessible Climate Change Adaptation and Disaster Resiliency Policy . As a signatory of The Task Force on Climate-Related Disclosures (TCFD), the Entity has aligned its climate-related risks and opportunities assessment with the subsequent disclosures as per the TCFD framework. The Entity installs relevant structural changes and upgradations in assets to minimize impact of climate-related risks, establishes an environmental performance baseline at the initial stage of every project through due diligence assessments and/or	Negative

			environmental audits during stages such as pre-purchase, mergers/acquisitions, or investments, assesses resource consumption, energy optimization, and emission reduction, develops disaster preparedness, management, and recovery plans for potential disasters for all assets along with effective disaster communication plan for relevant stakeholders and conducts periodic assessments of all assets to evaluate effectiveness of implemented climate resiliency measures and disaster plan.	
Employee Health, Safety and Wellbeing	Risk	The Entity recognizes that any safety violation can lead to harmful accidents for its employees, tenants, visitors, guests, and contractual employees that would result in loss of productivity and productive time. In case any external visitor is harmed due to unsafe premises, it would lead to prosecutions, insurance claims, investigations etc. which would be time intensive and incur additional costs.	The Entity has adopted a dedicated and publicly accessible <u>Policy on Health and Safety</u> and investigates work-related events, conducts monthly Hazard Identification and Risk Assessment (HIRA), conducts monthly electrical and FLS audits as a preventative measure, conducts comprehensive OHS trainings for all employees, adopts Standard Operating Procedures (SOPs) with clearly defined evacuation plans for emergency situations, established dedicated Fire, Life and Security department with EHS members, technical and operational teams and allocated PPE kits, medical first aid kits, fire extinguishers and electrical safety devices for all employees and visitors.	Negative
Human Rights and Labor Relations	Risk	Human rights violations can have significant adverse impacts on mall and hotel spaces leading to a wide range of social, economic, and legal repercussions. Such violations can lead to short-term and long-term operational disruptions. The Entity ensures that all business partners including suppliers, vendors, contractors, consultants, customers, distributors, or anyone doing business for or with The Entity, and others acting on the Entity's behalf shall respect basic Human Rights. Labor-related issues are critical for operations with as a lot of the workforce including security, housekeeping, canteen staff etc. employed on contractual basis through third-party vendors. Inability to maintain good relations with labor or workers may lead to disruptions of day-to-day operations and reduction in workforce efficiency of work.	The Entity is a signatory to the United Nations Global Compact (UNGC) and has adopted a dedicated and publicly accessible <u>Human Rights Policy</u> in-line with relevant global and national regulatory frameworks with zero tolerance towards any violations against Human Rights. The Entity conducts periodic Human Rights assessments with coverage across all employees and workers through a systematic approach of risk-identification, assessment and mitigation of potential risks or any aligned human rights violations. Additionally, human rights assessments for critical suppliers are conducted twice a year.	Negative
Diversity, inclusion, and non-discrimination	Opportunity	The Entity firmly believes in gender equality and hence aims to onboard talented individuals irrespective of their gender, race, religion, caste, creed, sexuality, or other vulnerable and minority groups to form a dynamic workforce with integrated perspectives who aid in better decision-making capabilities. Employees are encouraged to voice their opinions without any hesitation and regularly seek feedback to understand their concerns.	-	Positive
Human Capital Development	Opportunity	With people-centric operations and a customer-centric business model, the Entity strives to develop and upgrade employees' abilities through various trainings and L&D platforms. Different employee engagement initiatives are offered through the Entity's flagship initiative 'Happyness Index' for employees to proactively engage and perform to the best of their abilities. Customer Satisfaction drives the business growth and	-	Positive

		the personnel employed are required to be in tune with the latest developments and skills in order to generate value for customers. Providing growth opportunities and avenues for skill enhancement to the employees will lead to enhanced employee satisfaction. This in turn will reduce the attrition and improve efficiency of operations		
Talent Recruitment and Retention	Opportunity	The Entity prioritizes hiring and retention of the right talent and finest personnel in our workforce with the aim to equip them with unique benefits that will enable them to perform to the best of their ability towards customers, visitors, guests, etc. The right talent forms a solid workforce which is key to all operations, execution and overall, a seamless functioning of business operations.	-	Positive
Food Safety	Opportunity	Ensuring food safety and maintaining high-quality standards are non-negotiable in the hospitality as well as the mall industry. With guests' and customer' health and satisfaction at stake, strict adherence to food safety protocols, hygiene standards, and quality control measures is imperative. Proper food handling, preparation, and storage practices not only prevent foodborne illnesses but also safeguard the reputation of the business. Delivering consistently high-quality meals enhances guest and visitor experiences, fosters loyalty, and encourages positive reviews and recommendations.	-	Positive
Ethical Business Conduct	Opportunity	The Entity's Management and Employees are required to act in accordance with the highest standards of personal and professional integrity, honesty, good faith, with diligence and responsiveness, excellence in quality, with academic responsibility and freedom and ethical and legal conduct. Reputation, built through consistently delivering on promises and maintaining high standards, directly influences customer choices and loyalty.	-	Positive
Corporate Governance	Opportunity	The Entity aims to perform responsibly operations and continuously strives to go beyond compliance to create strong and sustained positive impact through developing a robust governance mechanism that facilitates sustainable performance while enhancing the Entity's position as pioneers in the retail industry. The Entity is cognizant of balancing the interests of all stakeholders including investors / shareholders, senior management, customers, suppliers, financiers, the government, and the community to mitigate adverse impacts on the environment and the society.	-	Positive
Regulatory Compliance	Risk	Regulatory compliance entails fulfilling all the statutory requirements and avoiding any kind of non-compliance, as, it could lead to operational disruptions. Some cases of non-compliance have monetary repercussions in the form of fines and penalties. Therefore, compliance to all the regulations is essential for smooth functioning and is directly linked to social as well as governance aspects. In addition, non-compliance to environment-related regulations can lead to adverse impacts on the surrounding environment as well as communities.	The Entity has adopted a dedicated and publicly accessible <u>Code of Conduct and Ethics</u> that prioritizes compliances with all applicable environmental and societal laws, rules, regulations, agreements, guidelines, standards including accounting standards governing its operations in the geographies of business operations. This includes compliance with all internal policies and procedures of the Entity to the extent applicable to them including but not limited to compliance with the Insider Trading Code formulated pursuant to the Securities and Exchange Board of India	Negative

			(Prohibition of Insider Trading) Regulations, 2015.	
Data Privacy and Security	Risk	The Entity captures a variety of information from its tenants, visitors, customers, guests, and other stakeholder groups. This information could be considered as personally identifiable information (PII), which means any information which can be used to identify an individual with/ without their explicit consent. Therefore, it is critical to ensure all the data privacy and security measures are implemented to avoid any violation or data leaks. Incidents like data leak or violations have legal repercussions like fines and penalties and also, can adversely impact brand and reputation.	The Entity has adopted a dedicated and publicly accessible <u>Cyber Security Policy</u> that prioritizes effective data management and robust cybersecurity measures towards combatting any data-related risks. All systems and enterprise-wide information are safeguarded to prevent any IT breaches. Annual trainings on 'Best Practices' are conducted which cover internal and external data management. New joiners are also required to submit a declaration of their compliance with the norms for acceptable use of the data that they might use or have access to. The Entity conducts Vulnerability Assessment and Penetration Testing (VAPT), third-party audits on security systems, monthly phishing exercises and email awareness campaigns to refresh employees' understanding and knowledge of potential cybersecurity risks. A clearly defined escalation process is in place in case employees detect anything suspicious.	Negative
Tenant Relationships and Customer Satisfaction	Opportunity	The Entity strives to deliver consistent, timely and reliable services with the constant aim to provide customers a holistic experience by making shopping centers into happiness destinations. The Entity recognizes customer needs and strives to meet all needs as well as going beyond their expectations to proactively engage, monitor their feedback and build loyalty through various relationship management and engagement programmes.	-	Positive
Community Relations	Opportunity	Communities are one of the key stakeholder groups impacted by business operations on the on the social as well as environmental front. Good community relations are crucial for ensuring long-term, mutually beneficial, and sustainable relationships. The Entity is committed to make consistent efforts that improve people's living by implementing thoughtful CSR efforts and community development programmes with a focus on education, health, sports, arts & culture, and the environment that to contribute to the upliftment of surrounding communities and play a role in overall economic development.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9		
Policy and Management Processes												
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
	c. Web Link of the Policies, if available	The Entity's Environmental, Social and Governance Policies have been approved by the Board-level CSR & ESG Committee. Refer to Appendix 1										
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
4	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Entity's environmental and safety management system aligns with ISO 14001 and ISO 45001 standards, while its assets are certified with green building certifications such as IGBC and GRIHA.										
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	SP1. Climate Resilience										
		Focus Area		Target: FY 2025								
		<i>Transition to a Low-Carbon Economy</i>		25.2% Reduction in combined Scope 1 and 2 GHG Emissions (compared to FY 2020 baseline)								
				50MW Renewable Energy Capacity								
		<i>Climate Risk and Opportunity</i>		Conduct Climate Risk and Opportunity Assessment and develop a standalone report aligned with Task Force on Climate-related Financial Disclosures (TCFD)								
		SP2. Sustainable Operations										
		Focus Area		Target: FY 2025								
		<i>Resource Management</i>		Zero Waste to Landfill								
		<i>Benchmark and Performance Targets</i>		Incorporate Green Lease clause in tenant agreements / renewals								
		<i>Certifications, Labels and Ratings</i>		✓ 100% of malls are Green Building Certified ✓ Assets with BEE Energy Rating								
		SP3. Diversity, Equity, and Inclusion (DE&I)										
		Focus Area		Target: FY 2025								
		<i>Recruit Diverse Talent</i>		30% female representation in the total workforce								
				2% representation of Persons with Disabilities (PwDs) in the total workforce								
				2% representation of ex-servicemen & their kin and people with a sports background in the total workforce								
		<i>Employee Engagement and Retention</i>		2 hours of average volunteering per employee per year								
				Maintain Zero Reportable Accidents at the workplace								
		Human Rights Assessments conducted at all malls										
<i>Career Development</i>		26 hours of average training per employee per year										
SP4. Stakeholder Engagement												
Focus Area		Target: FY 2025										
<i>Investors</i>		Maintain 100% engagement with										

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6	<p>Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.</p>	<p>SP5. Management & Compliance</p> <table border="1"> <tr> <td>Focus Area</td> <td>Target: FY 2025</td> </tr> <tr> <td><i>Board Performance</i></td> <td>100% of Directors on the Board apprised of ESG performance</td> </tr> </table> <p>SP6. Transparency & Reporting</p> <table border="1"> <tr> <td>Focus Area</td> <td>Target: FY 2025</td> </tr> <tr> <td><i>Transparent Reporting</i></td> <td rowspan="3">Zero Data Breaches across Nexus Select</td> </tr> <tr> <td><i>Ownership, Accountability and Accuracy</i></td> </tr> <tr> <td><i>Data Management</i></td> </tr> </table> <p>SP1. Climate Resilience</p> <table border="1"> <tr> <td>Focus Area</td> <td>Progress: FY 2024</td> </tr> <tr> <td><i>Transition to a Low-Carbon Economy</i></td> <td>31.5% reduction in our combined Scope 1 and 2 GHG Emissions (compared to FY 2020 baseline) 38+ MW Renewable Energy Capacity</td> </tr> <tr> <td><i>Climate Risk and Opportunity</i></td> <td>Initiated a Climate Risk and Opportunities Assessment</td> </tr> </table> <p>SP2. Sustainable Operations</p> <table border="1"> <tr> <td>Focus Area</td> <td>Progress: FY 2024</td> </tr> <tr> <td><i>Resource Management</i></td> <td>99.6% of waste diverted from landfill</td> </tr> <tr> <td><i>Benchmark and Performance Targets</i></td> <td>100% Green Leases</td> </tr> <tr> <td><i>Certifications, Labels and Ratings</i></td> <td>✓ 100% of malls are Green Building Certified ✓ Two Malls with a 5-star BEE Energy Rating</td> </tr> </table> <p>SP3. Diversity, Equity, and Inclusion (DE&I)</p> <table border="1"> <tr> <td>Focus Area</td> <td>Progress: FY 2024</td> </tr> <tr> <td rowspan="3"><i>Recruit Diverse Talent</i></td> <td>25% female representation in the total workforce</td> </tr> <tr> <td>2% representation of Persons with Disabilities (PwDs) in the total workforce</td> </tr> <tr> <td>1.5% representation of ex-servicemen & their kin and people with a sports background in the total workforce</td> </tr> <tr> <td rowspan="3"><i>Employee Engagement and Retention</i></td> <td>2 hours of average volunteering per employee per year</td> </tr> <tr> <td>Zero Reportable Accidents at the workplace</td> </tr> <tr> <td>Human Rights Assessments conducted at all malls</td> </tr> <tr> <td><i>Career Development</i></td> <td>✓ 46 hours of average training per on-roll employee per year ✓ 23 hours of average training per employee (on-roll and outsourced) per year</td> </tr> </table> <p>SP4. Stakeholder Engagement</p> <table border="1"> <tr> <td>Focus Area</td> <td>Progress: FY 2024</td> </tr> <tr> <td><i>Investors</i></td> <td rowspan="4">Continuous engagement with all relevant stakeholders through the reporting year</td> </tr> <tr> <td><i>Tenants & Consumers</i></td> </tr> <tr> <td><i>Employees</i></td> </tr> <tr> <td><i>Communities</i></td> </tr> </table> <p>SP5. Management & Compliance</p>	Focus Area	Target: FY 2025	<i>Board Performance</i>	100% of Directors on the Board apprised of ESG performance	Focus Area	Target: FY 2025	<i>Transparent Reporting</i>	Zero Data Breaches across Nexus Select	<i>Ownership, Accountability and Accuracy</i>	<i>Data Management</i>	Focus Area	Progress: FY 2024	<i>Transition to a Low-Carbon Economy</i>	31.5% reduction in our combined Scope 1 and 2 GHG Emissions (compared to FY 2020 baseline) 38+ MW Renewable Energy Capacity	<i>Climate Risk and Opportunity</i>	Initiated a Climate Risk and Opportunities Assessment	Focus Area	Progress: FY 2024	<i>Resource Management</i>	99.6% of waste diverted from landfill	<i>Benchmark and Performance Targets</i>	100% Green Leases	<i>Certifications, Labels and Ratings</i>	✓ 100% of malls are Green Building Certified ✓ Two Malls with a 5-star BEE Energy Rating	Focus Area	Progress: FY 2024	<i>Recruit Diverse Talent</i>	25% female representation in the total workforce	2% representation of Persons with Disabilities (PwDs) in the total workforce	1.5% representation of ex-servicemen & their kin and people with a sports background in the total workforce	<i>Employee Engagement and Retention</i>	2 hours of average volunteering per employee per year	Zero Reportable Accidents at the workplace	Human Rights Assessments conducted at all malls	<i>Career Development</i>	✓ 46 hours of average training per on-roll employee per year ✓ 23 hours of average training per employee (on-roll and outsourced) per year	Focus Area	Progress: FY 2024	<i>Investors</i>	Continuous engagement with all relevant stakeholders through the reporting year	<i>Tenants & Consumers</i>	<i>Employees</i>	<i>Communities</i>
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		Focus Area	Target: FY 2025
		<i>Board Performance</i>	100% of Directors on the Board apprised of ESG performance
	SP6. Transparency & Reporting		
		Focus Area	Target: FY 2025
		<i>Transparent Reporting</i>	Zero Data Breaches across Nexus Select
		<i>Ownership, Accountability and Accuracy</i>	
		<i>Data Management</i>	

Governance, Leadership and Oversight

7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.</p> <p>Statement by Mr. Dalip Sehgal, Executive Director and CEO, Nexus Select Trust</p> <p>At Nexus Select Trust, we view sustainability as a strategic fulcrum that empowers us to be the 'Nexus of Happyness', generating 'Happyness for All'. To "Conserve" lies at the heart of our pledge to protect and preserve our environment, contributing to the collective 'Happyness of All'.</p> <p>We have set a goal to achieve Net Zero by 2030. This year, we published a detailed Net Zero Policy and roadmap with a 7-point agenda to progress towards the goal. We also initiated a comprehensive climate risk and opportunity assessment through an independent third-party agency in line with globally recognized frameworks.</p> <p>Renewable energy sources constitute 38% of our energy mix, with over 38 MW of operational renewable energy capacity. This year, we installed a 4.2 MW hybrid system for our Ahmedabad mall and a 3.3 MW wind energy setup for our Chennai Mall.</p> <p>In FY 2024, we secured 96/100 in the Happyness Index, an annual assessment that allows us to measure satisfaction levels across customers, employees and communities and achieved an exemplary score of 100/100 score for community satisfaction.</p> <p>Our 'Lakes of Happyness' initiative has resulted in the rejuvenation of 4 lakes in Chennai, Bengaluru, and Chalisgaon in FY 2024. Additionally, 4 lakes are in the process of being rejuvenated in Chalisgaon and Bengaluru. Motivated by the outcome of our efforts, we have doubled our earlier target of 10 lakes to now aim for rejuvenating 15 lakes by 2025.</p> <p>We stay steadfast in our mission to 'Deliver' positive outcomes, adhere to the highest standards of ethics and towards strengthening ESG considerations across our value chain, we have appointed over 140 ESG leads to oversee sustainability initiatives across our assets.</p>																				
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p> <p>The Entity's Board-level CSR & ESG Committee reviews the implementation of all Environmental, Social and Governance <u>Policies</u>.</p>																				
9	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%;"></td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> <td style="width: 5%; text-align: center;">Yes</td> </tr> <tr> <td>Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</td> <td colspan="9">The Entity has a dedicated Board-level CSR & ESG Committee responsible for decision making on sustainability related issues. The CSR & ESG Committee comprise of a minimum of three Directors, with at least one of the members comprising of an Independent Director. The Chairperson of the CSR & ESG Committee is an Independent Director and the Company Secretary of the Manager acts as the Secretary to the CSR & ESG Committee.</td> </tr> </table>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Entity has a dedicated Board-level CSR & ESG Committee responsible for decision making on sustainability related issues. The CSR & ESG Committee comprise of a minimum of three Directors, with at least one of the members comprising of an Independent Director. The Chairperson of the CSR & ESG Committee is an Independent Director and the Company Secretary of the Manager acts as the Secretary to the CSR & ESG Committee.								
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10. Details of Review of NGRBCs by the company:	P1	P2	P3	P4	P5	P6	P7	P8	P9
Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Performance against above policies and follow up action	The Entity's Board-level CSR & ESG Committee ensures oversight of performance against ESG Commitments as stated in the Environmental, Social and Governance <u>Policies</u> and develops appropriate processes, procedures, and infrastructure to ensure compliance.								
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Entity's Board-level CSR & ESG Committee develops appropriate processes, procedures, and infrastructure to ensure compliance with all Environmental, Social and Governance <u>Policies</u> .								

Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	
Performance against above policies and follow up action	Performance against ESG Commitments as stated in the Environmental, Social and Governance <u>Policies</u> is reviewed as and when required (preferably on an annual basis).
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Compliance with statutory requirements of relevance to the NGRBC Principles and rectification of any non-compliances is reviewed as and when required.

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	The British Standards Institution has carried out independent assessment through a top-level review of issues raised by external parties that could be relevant to the Entity's policies to provide a check on the appropriateness of statements made in the ESG Report FY 2023-24.								

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

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

Note: NA - Not Applicable

Appendix 1:

NGRBC Principle	Weblinks of Applicable Policies
Principle 1: Businesses should conduct and govern themselves with Integrity, and in a manner that is Ethical, Transparent and Accountable	<ul style="list-style-type: none"> • Code of Conduct and Ethics • Policy on Anti-Bribery and Anti-Corruption • Supplier Code of Conduct Policy • Whistle Blower & Vigil Mechanism Policy
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	<ul style="list-style-type: none"> • Supplier Code of Conduct Policy
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	<ul style="list-style-type: none"> • Employee Well-being and Development Policy • Safe and Healthy Environment Quality Policy • Supplier Code of Conduct Policy
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders	<ul style="list-style-type: none"> • Stakeholder Engagement Policy • Investors & Other Stakeholders Grievance Redressal Policy
Principle 5: Businesses should respect and promote human rights	<ul style="list-style-type: none"> • Human Rights Policy • Diversity, Equity & Inclusion Policy • Supplier Code of Conduct Policy • Employee Well-being and Development Policy • Investors & Other Stakeholders Grievance Redressal Policy • Whistle Blower & Vigil Mechanism Policy
Principle 6: Businesses should respect and make efforts to protect and restore the environment	<ul style="list-style-type: none"> • Climate Change Adaptation and Disaster Resilience Policy • Net Zero Policy • Energy and Emissions Policy • Water Management Policy • Waste Management Policy • Biodiversity and Habitat Policy
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	<ul style="list-style-type: none"> • Code of Conduct and Ethics
Principle 8: Businesses should promote inclusive growth and equitable development	<ul style="list-style-type: none"> • Community Development Policy • Corporate Social Responsibility Policy

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

- [Policy on Customer Satisfaction](#)
- [Cyber Security Policy](#)

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the NGRBC Principles during the financial year:

Segment	Total number of training & awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	<ul style="list-style-type: none"> Familiarisation programmes for Independent directors 	50%
Key Management Personnel	3	<ul style="list-style-type: none"> Nexus One Values Refresher Training Anti-Bribery & Anti-Corruption Training Prevention of Sexual Harassment at Workplace UPSI training and awareness session* 	100%
Employees other than BODs and KMPs	2	<ul style="list-style-type: none"> Nexus One Values Refresher Training Anti-Bribery & Anti-Corruption Training Prevention of Sexual Harassment at Workplace UPSI training and awareness session* 	100%
Workers**	NA	NA	NA

Note: NA - Not Applicable.

*UPSI training is applicable only for the Designated Persons (DPs) recognized as per SEBI (PIT) Regulations

**The Entity categorizes 100% of its workforce as employees. Hence, there are no workers category in the Entity's workforce.

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.

a. Monetary

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Principle 1	The Registrar of Companies, Bengaluru and Regional Director, Southeast Region, Ministry of Corporate Affairs, Hyderabad	₹ 1,42,000	There was a gap of more than 15 months between the annual general meetings conducted by the Company for FY 2018-19 and FY 2019-20 in contravention of Section 96 of the Companies Act, 2013. The Company filed an application for compounding of offence under Section 441 of the Companies Act, 2013 before the Regional Director through the Registrar dated September 20, 2022. Upon payment of the compounding fee of ₹ 1,42,000 (₹ 32,400 on Nexsmall Whitefield Private Limited (NWPL) and ₹ 27,400 each on 4 former Board of Directors), the Regional Director issued an order dated 31 st May 2023 and a corrigendum dated 18 th August 2023 was issued for the same.	No

	Principle 1	The Registrar of Companies, Bengaluru and Regional Director, Southeast Region, Ministry of Corporate Affairs, Hyderabad	₹ 4,50,000	The Company did not have a company secretary for certain periods, in violation of Section 383A of the Companies Act, 1956 and Section 203 of the Companies Act, 2013. The Company filed an application for compounding of offence under Section 441 of the Companies Act, 2013 before the Regional Director through the Registrar dated September 20, 2022. The Registrar passed an order dated February 14, 2023, inter alia, that imposed ₹ 4,50,000 (₹ 2,00,000 on Nexus Mangalore Retail Private Limited (NMRPL), ₹ 1,50,000 on former Managing Director and ₹ 50,000 each on 2 former Board of Directors).	Yes, the revised order has been received and matter closed
	Principle 1	The Registrar of Companies, Bengaluru and Regional Director, Southeast Region, Ministry of Corporate Affairs, Hyderabad	₹ 6,00,000	The Company did not have a company secretary for certain periods, in violation of Section 383 A of the Companies Act, 1956 and Section 203 of the Companies Act 2013. The Company filed an application for compounding of offence under Section 441 of the Companies Act, 2013 before the Regional Director through the Registrar dated September 20, 2022. The Registrar passed an order dated February 13, 2023, inter alia, that imposed ₹ 6,00,000 (₹ 3,00,000 on Nexus Mysore Retail Private Limited (NMRPL), ₹ 2,00,000 on former Managing Director and ₹ 50,000 each on 2 former Board of Directors).	Yes, the revised order has been received and matter closed

b. Non-Monetary

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
The Registrar passed an order dated February 14, 2023, inter alia, that imposed ₹ 4,50,000 (₹ 2,00,000 on Nexus Mangalore Retail Private Limited (NMRPL), ₹ 1,50,000 on former Managing Director and ₹ 50,000 each on 2 former Board of Directors). Upon filing an appeal with the Regional Director, the compounding fee was reduced from ₹ 10 lakh to ₹ 2 lakh. The said payment was made, and final order dated 31 st May 2023 was issued by the Regional Director for the same.	The Registrar of Companies, Bengaluru and Regional Director, Southeast Region, Ministry of Corporate Affairs, Hyderabad
The Registrar passed an order dated February 13, 2023, inter alia, that imposed ₹ 6,00,000 (₹ 3,00,000 on Nexus Mysore Retail Private Limited (NMRPL), ₹ 2,00,000 on former Managing Director and ₹ 50,000 each on 2 former Board of Directors).	The Registrar of Companies, Bengaluru and

Upon filing an appeal with the Regional Director, the compounding fee was reduced from ₹ 15 lakh to ₹ 3 lakh. The said payment was made, and final order dated 31st May 2023 was issued by the Regional Director for the same.

Regional Director, Southeast Region,
Ministry of Corporate Affairs, Hyderabad

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

Yes. The Entity has adopted a dedicated and publicly accessible [Policy on Anti-Bribery & Anti-Corruption](#) that emphasizes its commitment to the highest corporate and ethical standards and will not tolerate any kind of unprofessional behavior including fraud, bribery, or corruption.

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

Category	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	NA	NA

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Topic	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of KMPs	Nil	NA	Nil	NA

Note: NA. - Not Applicable.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable. There were no cases of corruption and conflicts of interest reported during the reporting period.

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

Category	FY 2023-24	FY 2022-23
Number of days of accounts payables	43*	NA [#]

Note: NA. - Not Applicable.

*The above stated figures have been consolidated from 19 May 2023 till 31 March 2024, as the Entity got listed in May 2023. The same information is published in the Entity's FY 2023-24 Annual Report.

[#]The Entity was not listed in FY 2022-23. Hence, these details were not compiled and recorded for the purposes of reporting.

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA

	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	13%	NA
	b. Sales (Sales to related parties / Total Sales)	1%	NA
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	NA
	d. Investments (Investments in related parties / Total Investments made)	100%	NA
Note: NA - Not Applicable.			

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

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

Type	FY 2023-24	FY 2022-23	Details of improvement in social and environmental aspects
Research & Development (R&D)	NIL	NIL	NA
Capital Expenditure (CAPEX)	46%*	NA	Investments in renewable energy and other environmental initiatives to improve consumption efficiencies.

Note: NA - Not Applicable

*The above stated figures have been consolidated from 19 May 2023 till 31 March 2024, as the Entity got listed in May 2023. The same information is published in the Entity's FY 2023-24 Annual Report.

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

Yes. The Entity encourages its suppliers, vendors, agents, subcontractors, consultants, and other value chain partners to accept and agree with the terms and conditions of our Supplier Code of Conduct Policy to promote sustainable sourcing practices. All value chain partners are required to provide a written acknowledgement of the Supplier Code of Conduct Policy. The Entity expects its value chain partners to uphold human rights and conduct business in an ethical and environmentally responsible manner in compliance with all applicable laws and regulations.

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

Unit of reporting (i.e., by Quantity or by Value - please specify)	Total No. of Inputs sourced (in million INR)	No. of Inputs that were sourced sustainably (in million INR)	Percentage of inputs that were sourced sustainably
Value	173.75	173.75	100%

Note: Inputs sourced sustainably are within India.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Product	Process to safely reclaim the product
a. Plastics (including packaging)	Not Applicable.
b. E-Waste	
c. Hazardous Waste	
d. Other Waste	

As a service sector organization, the Entity does not produce any products; therefore, this question is not applicable.

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

Extended Producer Responsibility (EPR) is not applicable to the Entity's activities.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	441	441	100%	441	100%	NA	NA	441	100%	441	100%
Female	104	104	100%	104	100%	104	100%	NA	NA	104	100%
Total	545	545	100%	545	100%	104	19%	441	81%	545	100%
Other than Permanent Employees											
Male	2,787	2,787	100%	1,393	50%	NA	NA	2,787	100%	2,787	100%
Female	944	944	100%	472	50%	944	100%	NA	NA	944	100%
Total	3,731	3,731	100%	1,865	50%	944	25%	2,787	75%	3,731	100%

Note: NA - Not Applicable

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (E)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Category	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.10%	0.53%

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Sr.	Benefits	FY 2023-24			FY 2022-23		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker*	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker*	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	NA	Yes	100%	NA	Yes
2	Gratuity	100%	NA	Yes	100%	NA	Yes
3	ESI**	100%	NA	Yes	100%	NA	Yes

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

**The Entity provides ESI benefit for all eligible permanent employees.

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

Yes, the premises / offices of the entity are accessible to differently abled employees, as per the requirements of The Rights of Persons with Disabilities Act, 2016.

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

Yes. The Entity's Diversity, Equity & Inclusion Policy promotes a Diversity and Inclusion strategy through disability inclusion as per the requirements of The Rights of Persons with Disabilities Act, 2016.

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

Gender	Permanent Employees		Permanent Workers*	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	NA	NA
Other than Permanent Workers	NA	NA
Permanent Employees	Yes	The Entity has adopted a publicly accessible <u>Whistle Blower & Vigil Mechanism Policy</u> that sets out a dedicated procedure for redressal of grievances received from internal stakeholders including permanent and other than permanent employees. For grievances on events or occasions pertaining to Sexual Harassment at the Workplace, the Entity has adopted a publicly accessible <u>Prevention of Sexual Harassment (POSH) Policy</u> that sets out a dedicated procedure of grievance handling and redressal. As stated in its POSH Policy, the Entity has constituted an Internal Committee (IC) at all of its two zones i.e., North (Amritsar) & West (Mumbai and Ahmedabad) each across the country. The Internal Committee (IC) reviews a complaint made by an aggrieved employee or person working for the Entity or any of its subsidiaries which is received within a period of three months from the date of the incident or in case of a series of incidents within three months from the date of the last incident. If the Committee determines that harassment has occurred or determines that there has been a false or malicious complaint or false evidence, it may administer any combination of disciplinary measures consistent with the severity and extent of the misconduct.
Other than Permanent Employees	Yes	The Entity's publicly accessible <u>Investors & Other Stakeholders Grievance Redressal Policy</u> and <u>Stakeholder Engagement Policy</u> ensures and maintains periodic communication channels with a feedback mechanism that understands their key issues and addresses the same in a prompt manner. Additionally, the Entity ensures that dedicated representatives are available within asset premises for all employees including permanent and other than permanent employees to contact if needed. Employees can also connect with the Entity through its dedicated website at nexusselecttrust.com/contact .

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

7. **Membership of employees and worker in association(s) or Unions recognized by the listed entity:**

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in	No. of employees / workers in respective category,	% (B/A)	Total employees / workers in	No. of employees / workers in respective category,	% (D/C)

	respective category (A)	who are part of association(s) or Union (B)		respective category (C)	who are part of association(s) or Union (D)	
Permanent Employees						
Male	441	Nil	Nil	393	NA	NA
Female	104	Nil	Nil	82	NA	NA
Total	545	Nil	Nil	475	NA	NA
Permanent Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Male	3,228	3,228	100%	3,228	100%	2,854	2,854	100%	2,854	100%
Female	1,048	1,048	100%	1,048	100%	960	960	100%	960	100%
Total	4,276	4,276	100%	4,276	100%	3,814	3,814	100%	3,814	100%
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	%(D/C)
Employees*						
Male	441	441	100%	393	393	100%
Female	104	104	100%	82	82	100%
Others	0	0	0	0	0	0
Total	545	545	100%	475	475	100%
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Others	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Note: N.A. - Not Applicable.

The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

*The Entity provides performance and career development reviews for all eligible permanent employees.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)

Yes. In accordance with the Policy on Health and Safety, the Entity Implements an Occupational Health and Safety (OHS) management system to ensure accuracy in monitoring and evaluating safety performance.

<p>What is the coverage of such system?</p>	<p>The Occupational Health and Safety (OHS) management system applies to business activities which are managed by the Entity and ensures the safety of all employees, tenants, contractors, and other stakeholders.</p>
<p>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</p>	<p>The Entity conducts Hazard Identification and Risk Assessment (HIRA) to identify work-related hazards, investigating work-related events, assess risks on a monthly basis and develop corrective action plans to build a secure workplace.</p> <p>The Entity implements the following safety processes:</p> <ul style="list-style-type: none"> ✓ Inspection of the work area by the on-duty fire officer/marshal ✓ Maintaining and monitoring of all processes, aided with a safety checklist on a daily basis. Weekly and monthly fire drills are also conducted ✓ Regular audits to identify and avoid hazards. Elevators, fire pump room, electrical panels, logic tests. etc. all are audited ✓ Any observations made in the audit are promptly rectified ✓ Hazard Identification and Risk Assessment (HIRA) process is followed every month ✓ Ensuring that all safety precautions are followed by workers, such as the proper usage of PPE equipment ✓ Conducting monthly electrical and FLS audits as a preventative measure <p>Additionally, Standard Operating Procedures (SOPs) cover all processes and requirements necessary for safe operation within all malls. The SOPs have clearly defined evacuation plans in case of any emergency situations. A dedicated Fire, Life and Security department with EHS members, technical and operational teams is also available. PPE kits, medical first aid kits, fire extinguishers and electrical safety devices are also available for all employees and visitors.</p>
<p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)*</p>	<p>Yes. The Entity's <u>Policy on Health and Safety</u> defines the process for its employees, subcontractors and workers to investigate work-related events, identify hazards, assess risks, and develop corrective action plans to build a secure workplace. Additionally, the Entity ensures that a dedicated Fire, Life & Security department, EHS members and technical and operation teams are also available to address any work-related hazards.</p>
<p>d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)</p>	<p>The Entity has developed the Health & Wellness Matrix in association with Healthians to promote physical and mental wellbeing. This programme offers holistic health improvement requirements based on employees' health assessments and has initiatives designed to encourage a healthy lifestyle. The Health & Wellness Matrix covers employees and their dependents who receive their health check-up reports and can seek consulting with lifestyle coaches. An employee assistance program called 1to1 Help has been established to connect employees with counsellors and onboard a health & wellness consultant with 24x7 availability.</p>

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-2023
<p>Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)</p>	<p>Employees</p>	<p>Nil</p>	<p>Nil</p>
	<p>Workers*</p>	<p>NA</p>	<p>NA</p>
<p>Total recordable work-related injuries</p>	<p>Employees</p>	<p>Nil</p>	<p>Nil</p>
	<p>Workers*</p>	<p>NA</p>	<p>NA</p>
<p>No. of fatalities</p>	<p>Employees</p>	<p>Nil</p>	<p>Nil</p>
	<p>Workers*</p>	<p>NA</p>	<p>NA</p>
<p>High consequence work-related injury or ill-health (excluding fatalities)</p>	<p>Employees</p>	<p>Nil</p>	<p>Nil</p>
	<p>Workers*</p>	<p>NA</p>	<p>NA</p>

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

The Entity is dedicated to providing the leadership, management, and resources necessary to ensure adherence to all

pertinent Acts and Regulations and to ensure a workplace that is safe and free from health risks. All employees and the authorized third parties are informed about the Policy on Health and Safety and its goals.

Towards this endeavor, the Entity incorporates the following business practices:

- ✓ Provide health and safety training to all employees
- ✓ Comply with all relevant national and international standards and regulations on OHS
- ✓ Assess risks and employ audits to verify compliance
- ✓ Report issues quickly, examine root causes, and ensure lessons learned are communicated and implemented in the system
- ✓ Establish safety and health criteria as performance indicators, track progress, and continually improve performance
- ✓ Establish OHS committee comprising of employees, management, and workers
- ✓ Implement OHS management system to ensure accuracy in monitoring and evaluating safety performance
- ✓ Regularly monitor and review the implementation of the policy on Health & Safety
- ✓ Ensuring contractors are monitored, controlled, and evaluated, to ensure the highest health and safety standards are maintained

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

Topic	FY 2023-24			FY 2022-2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

Note: NA - Not Applicable.

14. Assessments for the year:

Topic	Percentage of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The Entity's Policy on Health and Safety defines the process of investigating work-related events, identifying hazards, assessing risks, and developing corrective action plans to build a secure workplace. Comprehensive OHS trainings are conducted for all employees. These training modules cover various aspects of safety procedures, hazard identification and risk mitigation, and emergency response. An on-ground Occupational Health and Wellness Consultant provides these trainings to all employees, workers, and sub-contractors.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

ESSENTIAL INDICATORS

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

Through a dedicated and publicly accessible Stakeholder Engagement Policy, the Entity identifies and prioritize stakeholders considering factors such as relevance, inclusivity, dependence, influence, and diverse perspectives. Moreover, stakeholder mapping is undertaken to understand who the relevant stakeholders are as well as their perspective orientations, impacts and expectations to prioritize, design appropriate response and corresponding communication strategies.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly /others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Nexus' Senior Leadership	No	<ul style="list-style-type: none"> ✓ Regular Meetings 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To ensure robust ESG Leadership through accountability, transparency, and oversight of implementation of ESG initiatives to meet ESG objectives and improve governance on ESG-related aspects like Human Capital Development, Talent Recruitment and Retention, Employee Health, Safety and Wellbeing etc. <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Continuous improvement in ESG Performance and Ratings ✓ Transparency of ESG Performance in Annual Disclosures
Employees	No	<ul style="list-style-type: none"> ✓ Monthly Newsletter ✓ Employee engagement and team-building activities ✓ Webinars ✓ Learning and development initiatives ✓ Skill-based trainings ✓ ESG Capacity building workshops and awareness sessions ✓ Happyness Index - Employee Engagement and Happyness Survey ✓ Grievance Redressal Mechanism 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To Improve employee engagement and satisfaction, build employee morale, instill team-building capabilities, AND enhance brand management <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Employee benefits (e.g., Maternity, Paternity, PF, ESIC, Medical Insurance, Work-life Balance etc.) ✓ Performance appraisals and career development opportunities ✓ Safe and healthy workplace ✓ Grievance handling and redressal
Mall Tenants / Retailers	No	<ul style="list-style-type: none"> ✓ Happyness Index - Tenant / Retailer Satisfaction Survey ✓ Collaborations with retail partners for revamping stores ✓ Monthly Newsletter ✓ Grievance Redressal Mechanism 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To improve tenant / retailer engagement and satisfaction, enhance brand management, build mutually beneficial relationships, and deliver high-quality services <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Incorporation of Green building elements across malls

		<ul style="list-style-type: none"> ✓ Green Fit-Out Checklists 		<ul style="list-style-type: none"> ✓ Maintenance of safe and healthy spaces ✓ Grievance Handling and Redressal
Customers	No	<ul style="list-style-type: none"> ✓ Happyness Index - Customer Satisfaction Survey ✓ Continuous efforts to improve customer touch points such as entrance atriums, building facades, food courts etc. ✓ E-mails ✓ Grievance Redressal Mechanism 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To improve customer engagement and satisfaction, build mutually beneficial relationships, enhance brand management, and deliver high-quality services <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Health and Safety ✓ Quality of service
Community	Yes	<ul style="list-style-type: none"> ✓ CSR initiatives ✓ Employee volunteering initiatives ✓ Grievance Redressal Mechanism ✓ Happyness Index - Community Satisfaction Index ✓ CSR Impact Assessment 	Annually	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To improve community awareness and development <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Local community need assessment ✓ Community development and upliftment ✓ Environmental and social preservation
Regulatory Authorities	No	<ul style="list-style-type: none"> ✓ Stock exchange filings ✓ Annual disclosures ✓ Entity website ✓ Correspondence meetings ✓ Press release ✓ Industry representations 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To ensure compliance all applicable laws, regulations, and standards <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Regulatory compliance ✓ Ethical business conduct
Suppliers and Vendors	No	<ul style="list-style-type: none"> ✓ Supplier assessment activities on ESG parameters ✓ ESG Capacity building workshops and awareness sessions ✓ Electronic correspondence ✓ Compliance and risk assessment activities 	Ongoing	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To build long-term and mutually beneficial associations <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Smooth supply chain ✓ Knowledge transfer
Investors, Promoters and Unitholders	No	<ul style="list-style-type: none"> ✓ Investor calls, presentations and meets ✓ Stock exchange filings ✓ Annual disclosures ✓ Entity website ✓ Correspondence meetings ✓ Press releases 	Quarterly	<p>Purpose and scope of engagement:</p> <ul style="list-style-type: none"> ✓ To build investor confidence, maintain investor relations and ensure profitable, sustainable return on investment <p>Key topics and concerns raised:</p> <ul style="list-style-type: none"> ✓ Responsiveness to investor concerns and expectations ✓ Continuous improvement in ESG Performance and Ratings ✓ Transparency of ESG Performance in Annual Disclosures

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	545	545	100%	475	475	100%
Other than permanent	3,731	3,731	100%	3,339	3,339	100%
Total Employees	4,276	4,276	100%	3,814	3,814	100%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable.

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	441	Nil	Nil	441	100%	393	Nil	Nil	393	100%
Female	104	Nil	Nil	104	100%	82	Nil	Nil	82	100%
Other than Permanent										
Male	2,787	Nil	Nil	2,787	100%	2,461	Nil	Nil	2,461	100%
Female	944	Nil	Nil	944	100%	878	Nil	Nil	878	100%
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA - Not Applicable

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

- a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration	Number	Median remuneration
Board of Directors (BoD) (Other than CEO)	6	Not disclosed due to confidentiality	1	Not disclosed due to confidentiality
Key Managerial Personnel (KMPs)*	2	The respective remuneration has been incorporated in the median remuneration for Employees other than BoD	1	The respective remuneration has been incorporated in the median remuneration for Employees other than BoD
Employees other than BoD	439	9,18,576	103	9,99,998
Workers	NA	NA	NA	NA

Note: NA - Not Applicable

*The Entity categorizes 100% of its workforce as employees. Hence, there are no workers in the Entity's workforce.

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

Category	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	19%	16%

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

The Entity strongly believes in investigating, addressing, and responding to the concerns of employees and to taking appropriate corrective action in response to any Human Rights violation. Also, for easy reporting of any issues under Human Rights Policy, any employee can submit and register the details of the complaints in writing via mail to the Chief Human Resources Officer at rohan.vaswani@nexusmalls.com. The details of employee raising concerns under the Human Rights Policy is kept confidential and anonymity of the same is maintained by the Entity.

In accordance with the POSH Policy, an Internal Committee (IC) has been constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redress) Act, 2013.

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

The Internal Committee (IC) reviews a complaint made by an aggrieved employee or person working for the Entity or any of its subsidiaries which is received within a period of three months from the date of the incident or in case of a series of incidents within three months from the date of the last incident. If the Committee determines that harassment has occurred or determines that there has been a false or malicious complaint or false evidence, it may administer any combination of disciplinary measures consistent with the severity and extent of the misconduct. Such measures include without limitation (subject to applicable law):

- ✓ Verbal warning
- ✓ Additional training
- ✓ Written warning
- ✓ Requirement of a written apology
- ✓ Restitution and/ or fines
- ✓ Suspension with or without pay
- ✓ Impact performance evaluations
- ✓ Salary reduction and/or demotion
- ✓ Undergoing counselling or carrying out community service
- ✓ Termination

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Nil	1	0	Nil
Discrimination at workplace	0	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor/ Involuntary Labor	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

Note: NA - Not Applicable.

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

Category	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees / workers	0.1%	0.1%
Complaints on POSH upheld	0	0

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

The details of employee raising concerns under the Human Rights Policy is kept confidential and anonymity of the same is maintained by the Entity.

The Entity ensures that publication, communication or information to public and media in any manner contents of the complaint, identity and addresses of the aggrieved person, respondent and witnesses, information related to conciliation or enquiry proceedings, recommendations by the Internal Committee, and action taken by the employer is not done and is treated as confidential. Information may be disseminated regarding justice to aggrieved persons under the POSH Policy without disclosing name, address, identity, or any other particulars leading to identification of the persons involved.

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

Yes.

10. Assessments for the year:

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

Note: NA - Not Applicable.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable. There were no significant risks / concerns arising from the assessments conducted across the above stated human rights aspects and hence, no corrective actions were required.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total Electricity Consumption (A) (GJ)	1,37,960	1,11,404
Total Fuel Consumption (B) (GJ)	-	-
Energy Consumption through other sources (C) (GJ)	-	-
Total Energy Consumption from renewable sources (A+B+C) (GJ)	1,37,960	1,11,404
From non-renewable sources		
Total Electricity Consumption (D) (GJ)	2,25,531	2,85,277
Total Fuel Consumption (E) (GJ)	16,914	18,510
Energy Consumption through other sources (F) (GJ)	-	-
Total Energy Consumption from non-renewable sources (D+E+F) (GJ)	2,42,445	3,03,787
Total Energy Consumption (A+B+C+D+E+F) (GJ)	3,80,405	4,15,191
Energy Intensity per million INR of turnover (Total energy consumption / Revenue from operations in rupees) (GJ per million INR)	19.85	-
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumption / Revenue from operations adjusted for PPP) (GJ per million INR)	454.17	-
Energy Intensity in terms of physical output (Total energy consumption / annual thousand footfall) (GJ per thousand footfall)	2.92	3.48

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

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

Not Applicable.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,68,344	1,47,482
(ii) Groundwater	8,57,040	6,20,778
(iii) Third party water	8,89,718	10,41,628
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of Water Withdrawal (in kilolitres) (i + ii +	20,15,102	18,09,887

iii + iv + v)		
Total volume of Water Consumption (in kilolitres)	25,70,355	23,01,004
Water Intensity per rupee of turnover (Water consumed / Revenue from operations) (kl per million INR)	134.13	-
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (kl per million INR)	3,068.80	-
Water Intensity in terms of physical output (Total water consumption / annual thousand footfall) (kl per thousand footfall)	19.70	19.31

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment	21,836	31,608
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment	Nil	Nil
(iii) To Third-parties		
- No treatment	Nil	Nil
- With treatment	10,389	16,920
(iv) To Seawater		
- No treatment	Nil	Nil
- With treatment	Nil	Nil
(v) Others (Rainwater storage)		
- No treatment	Nil	Nil
- With treatment	Nil	Nil
Total water discharged (in kilolitres)	32,225	48,528

Note:

As of FY 2023-24, 15 out of 17 of the Entity's malls have achieved Zero Liquid Discharge (ZLD) status. Hence, the Entity accounts for water discharged from 2 malls, namely Nexus Ahmedabad One and Nexus Amritsar, and utilizes treated water from Sewage Treatment Plants (STPs) for gardening, plantation and flushing, which then replenishes groundwater levels.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

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

Yes. As of FY 2023-24, 15 out of 17 of the Entity's malls have achieved Zero Liquid Discharge (ZLD) status.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	N.A.	Not Applicable	Not Applicable
SOx	N.A.	Not Applicable	Not Applicable
Particulate matter (PM)	N.A.	Not Applicable	Not Applicable
Persistent organic pollutants (POP)	N.A.	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	N.A.	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	N.A.	Not Applicable	Not Applicable
Others	N.A.	Not Applicable	Not Applicable

N.A. - Not Applicable. Emissions from our diesel generators (DG) are our only air emission source for us. We use DG sets only during grid power outages and for testing, making sulfur oxides (SOx) and nitrogen oxides (NOx) emissions insignificant.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Not Applicable.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1,496	1,385
Total Scope 2 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	44,743	56,535
Total Scope 1 and Scope 2 Emissions	tCO ₂ e	46,239	57,920
Total Scope 1 and Scope 2 Emissions Intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG Emissions / Revenue from operations)	tCO ₂ e / million INR	2.41	-
Total Scope 1 and Scope 2 Emissions Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG Emissions / Revenue from operations adjusted for PPP)	tCO ₂ e / million INR	55.21	-
Total Scope 1 and Scope 2 Emissions Intensity in terms of physical output (Total Scope 1 and Scope 2 GHG Emissions / annual thousand footfall)	tCO ₂ e / thousand footfall	0.35	0.49

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

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

Yes. The Entity has undertaken the following activities towards the reduction of Greenhouse Gas (GHG) Emissions:

- ✓ Targeting to achieve 50 MW renewable energy capacity by FY 2024-25. As of FY 2023-24, the Entity has installed 38+ MW renewable energy capacity.
- ✓ Targeting to achieve energy ratings for all malls by FY 2024-25. As of FY 2023-24, the Entity's Fiza by Nexus Mall, Mangalore and Nexus Whitefield, Bengaluru have obtained BEE 5-star certification.
- ✓ Integration of Green Building principles into the Entity's acquisition strategy and maintenance of all assets, aligned with Green Building Certifications under Indian Green Building Council (IGBC) and Green Rating for Integrated Habitat Assessment (GRIHA)
- ✓ Transitioned from CFL lamps and Metal Halide (MH) lamps to energy-efficient LED lighting in stairwells, multi-

- level parking facilities, and outdoor street lighting to enhance energy efficiency
- ✓ Installation of Photocell Sensors for external lighting to enhance energy efficiency
- ✓ Replacing cooling tower fills to optimize the operation of cooling towers
- ✓ Installation of new chiller equipped with state-of-the-art technologies to enhance energy efficiency
- ✓ Deployed energy-efficient chiller with chiller plant management system
- ✓ Installed an Auto Condenser Tube Cleaning System to automate monitoring of condenser tube cleaning and decrease electricity consumption

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	46.64	-
E-waste (B)	10.52	6.79
Bio-medical waste (C)	0.07	-
Construction and demolition waste (D)	-	-
Battery waste (E)	1.25	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	15.57	37.69
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	3,398.66	2,643.02
Total (A+B + C + D + E + F + G+ H)	3,472.71	2,687.50
Waste Intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT per million INR)	0.18	-
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP) (MT per million INR)	4.15	-
Waste Intensity in terms of physical output (Total waste generated / annual thousand footfall)	0.03	0.02
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	3,419.45	2,431.42
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	3,419.45	2,431.42
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	57.68
(iii) Other disposal operations	13.55	11.79
Total	13.55	69.47

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

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

The Entity ensures that all waste generated is responsibly disposed through its comprehensive waste management system that includes the following components:

- ✓ Reduction of waste through the minimization of waste generated at the source and optimization of resource consumption in our business operations and processes
- ✓ Identification of the different types of waste generated, such as hazardous and non-hazardous

- ✓ Provision of proper waste management procedures in place to address all hazardous and non-hazardous generated
- ✓ Establishment of a robust system for effective monitoring of waste generation and disposal
- ✓ Effective waste management in accordance with all applicable regulatory requirements
- ✓ Adoption of methods for reuse and recycling to process all of the waste generated

The Entity collaborates with all identified stakeholders throughout its value chain, including customers, employees, workers, tenants, vendors and suppliers, among others through the following activities:

- ✓ Conduct trainings, capacity-building workshops, informative sessions, and awareness campaigns for all employees to improve their understanding of effective waste management
- ✓ Organize activities to raise customer awareness
- ✓ Collaborate with suppliers, vendors, and other value chain partners to adhere to the Entity's ESG commitments and implement sustainable business practices in accordance with its Waste Management Policy
- ✓ Collaborate with NGOs, research institutions and regulatory authorities to support innovation and increase the adoption of smart technologies for effectively reusing waste

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

Not Applicable, as the Entity does not have operations around ecologically sensitive areas.

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

Not Applicable, as no Environmental Impact Assessment was undertaken during the reporting period.

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

Yes. The Entity is compliant with the applicable environmental law / regulations / guidelines in India. During FY 2023-24, the emissions / waste generated by the entity was within the limits prescribed by State Pollution Control Board (SPCB) and a certification to that effect is being obtained on a periodical basis as per guidelines of SPCB.

Sr.	Specify the law / regulation / guidelines which was not complied with	Provide details of non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

LEADERSHIP INDICATORS

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 Emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO₂e	83,596	78,190
Total Scope 3 Emissions Intensity per rupee of turnover (Total Scope 3 GHG Emissions / Revenue from operations)	tCO₂e / million INR	4.36	-
Total Scope 3 Emissions Intensity in terms of Annual Footfall (Total Scope 3 GHG Emissions / annual thousand footfall)	tCO₂e / thousand footfall	0.64	0.66

*The above stated figures for Scope 3 GHG Emissions represent 17 Malls and 3 Offices, considering shared resources.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. External assurance has been carried out by The British Standards Institution.

PRINCIPLE 7: Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

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

The Entity has 6 affiliations with trade and industry chambers / associations

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

Sr.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State/National)
1.	Shopping Centres Association of India (SCAI)	National
2.	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
3.	Retailers Association of India (RAI)	National
4.	Indian REITs Association	National
5.	Confederation of Indian Industry (CII)	National
6.	Indian Green Building Council (IGBC)	National

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities

Name of Authority	Brief of the case	Corrective action taken
Not Applicable		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes / No)	Resulted communicated in public domain	Relevant Web Link
Not Applicable					

Note: The Entity is in the business of acquiring already constructed and operational assets and effectively incorporates social considerations during its due diligence process when acquiring such assets.

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

Sr.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	% of PAF covered by RAR	Amount Paid to PAFs in the FY (in INR)
Not Applicable						

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

The Entity has adopted publicly accessible [Investors & Other Stakeholders Grievance Redressal Policy](#) and [Stakeholder Engagement Policy](#) that sets out a dedicated procedure for redressal of grievances received from external stakeholders including local communities (residing in vicinity of the Entity's malls) to ensure and maintain periodic communication channels with a feedback mechanism that understands their key issues and addresses the same in a prompt manner. The Entity details the procedure to address grievances as received from local communities in the following steps:

- ✓ Local communities can raise grievances verbally or in writing with either the leasing or operations or compliance department of the Manager
- ✓ In case there is no resolution provided to such grievances to the satisfaction of the grievant, the Secretary of the Environmental Social and Governance Committee of the Manager ("ESG Committee") forwards such grievances to the ESG Committee on a quarterly basis, along with suitable justification on delay or unsuccessful resolution
- ✓ The ESG Committee considers and concludes/resolves the same in its ensuing meeting and the Secretary to the Committee communicates the same to local communities
- ✓ For any unresolved grievance or unsatisfactory resolution to the grievance, local communities may at its discretion, take necessary step as per the statute or the binding provisions of the Agreement signed, if any.
- ✓ In case a grievance is found to have no merit, the Entity provides a clear explanation to the grievant.
- ✓ Once the identified grievance is resolved, a formal response that details its resolution is provided to the grievant. In case the resolution is delayed, the Entity provides the grievant with regular updates on progress towards resolution.
- ✓ The Entity effectively monitors, report and evaluates its Grievance Redressal Mechanism by including (but not be limiting to) number of grievances received (as per source of grievance), number of open grievances, number of closed grievances and number of grievances pending for resolution.
- ✓ The Entity records and maintains such monitoring records internally. Sharing of such information with any stakeholders shall be at the sole discretion of the Managers.

Additionally, the Entity ensures that dedicated representatives are available within asset premises for local communities to contact if needed. Local communities can also connect with the Entity through its dedicated website at nexuselecttrust.com/contact.

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	FY 2023-24	FY 2022-2023
Directly sourced from MSMEs/ Small producers	Nil	Nil
Directly from within India	100%	100%

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

Location	FY 2023-24	FY 2022-2023
Rural (population less than 10,000)	Nil	Nil
Semi-urban (population of 10,000 and above, and less than 1 lakh)	Nil	Nil

Urban (population of 1 lakh and above, and less than 10 lakh)	9%	10%
Metropolitan (population of 10 lakh and above)	91%	90%

Note: The Entity's operations are entirely present in urban and metropolitan regions.

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in responsible manner

ESSENTIAL INDICATORS

- 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**
 The Entity has adopted publicly accessible Investors & Other Stakeholders Grievance Redressal Policy and Stakeholder Engagement Policy that provides a detailed procedure for redressal of grievances received from external stakeholders including customers to ensure and maintain periodic communication channels with a feedback mechanism that understands their key issues and addresses the same in a prompt manner. The Entity details the procedure to address grievances as received from customers in the following steps:

 - ✓ Customers can raise grievances verbally or in writing with either the leasing or operations or compliance department of the Manager
 - ✓ In case there is no resolution provided to such grievances to the satisfaction of the grievant, the Secretary of the Environmental Social and Governance Committee of the Manager (“ESG Committee”) forwards such grievances to the ESG Committee on a quarterly basis, along with suitable justification on delay or unsuccessful resolution
 - ✓ The ESG Committee considers and concludes/resolves the same in its ensuing meeting and the Secretary to the Committee communicates the same to local communities
 - ✓ For any unresolved grievance or unsatisfactory resolution to the grievance, customers may at their discretion, take necessary steps as per the statute or the binding provisions of the Agreement signed, if any.
 - ✓ In case a grievance is found to have no merit, the Entity provides a clear explanation to the grievant.
 - ✓ Once the identified grievance is resolved, a formal response that details its resolution is provided to the grievant. In case the resolution is delayed, the Entity provides the grievant with regular updates on progress towards resolution.
 - ✓ The Entity effectively monitors, report and evaluates its Grievance Redressal Mechanism by including (but not be limiting to) number of grievances received (as per source of grievance), number of open grievances, number of closed grievances and number of grievances pending for resolution.
 - ✓ The Entity records and maintains such monitoring records internally. Sharing of such information with customers shall be at the sole discretion of the Managers.

Additionally, the Entity ensures that dedicated representatives are available within asset premises for customers to contact if needed. Customers can also connect with the Entity through its dedicated website at nexuselecttrust.com/contact.

- 2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information.**

Type	As a percentage to total turnover
Environment and Social parameters relevant to product	100%
Safe and responsible usage	
Recycling and/or safe disposal	

- 3. Number of consumer complaints**

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	0	0	NA	0	0	NA

Note: NA - Not Applicable.

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

	Number	Reason for recall
Voluntary recalls	Not Applicable as the entity operates in the service industry.	
Forced recalls		

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

provide a web-link of the policy.

Yes. The Entity has adopted a dedicated and publicly accessible Cyber Security Policy that prioritizes effective data management and robust cybersecurity measures towards combatting any data-related risks. All systems and enterprise-wide information are safeguarded to prevent any IT breaches. Annual trainings on 'Best Practices' are conducted which cover internal and external data management. New joiners are also required to submit a declaration of their compliance with the norms for acceptable use of the data that they might use or have access to. The Entity conducts Vulnerability Assessment and Penetration Testing (VAPT), third-party audits on security systems, monthly phishing exercises and email awareness campaigns to refresh employees' understanding and knowledge of potential cybersecurity risks. A clearly defined escalation process is in place in case employees detect anything suspicious.

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

Sr.	Topic	Corrective Actions
1.	Advertising	NA
2.	Delivery of essential services	NA
3.	Cybersecurity & Data Privacy	NA
4.	Product Recalls	NA
5.	Product safety/Services	NA

Note: NA - Not Applicable

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

a. Number of instances of data breaches

Not Applicable. There were no data breaches for FY 2023-24.

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

Not Applicable. There were no data breaches for FY 2023-24.

c. Impact, if any, of the data breaches

Not Applicable. There were no data breaches for FY 2023-24.