Raymond | REALTY

Go Beyond

SASB REPORT 2025-26

About

At Raymond Realty Limited, we have always believed in driving business with purpose. Through reporting, we would like to communicate to our stakeholders, our progress on Environmental, Social and Governance performance. We value transparency as it serves as a cornerstone for both our organization and our stakeholders, fostering accountability and building trust, and we view this SASB report as a significant stride in that direction. We believe Sustainability is a journey, and while we believe there is more work to be done, we are also poised to take up challenges and improvements through transforming our ways of doing business.

Scope

The Disclosures under this SASB report are for the period April 1st, 2025, to December 31st, 2025, unless specified otherwise.

SASB Alignment

The SASB reporting Standards identify the sustainability-related issues most relevant to investor decision-making spanning across 77 industries. Each SASB Standard defines a minimum set of ESG-related topics that SASB considers reasonably likely to affect a company's long-term performance based on the industry it operates within. For Raymond Realty Limited, the most relevant industry group is the Home Builder (IF-HB) industry as also identified by SASB through its Sustainable Industry Classification System (SICS).

SASB CODE	ACCOUNTING METRIC	RESPONSE
Land Use & Ecological Impacts		
IF-HB-160a.1	Number of (1) lots and (2) homes delivered on redevelopment sites	Approximately 45 acres are currently under redevelopment including Designing phase, but no homes have been delivered yet as the site is still in the demolition/excavation phase.
IF-HB-160a.2	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	Raymond Realty's operations are in regions where baseline water stress is assessed as low. Accordingly, water scarcity does not pose a risk to the Company's construction or development activities. The Company has not identified any significant operational impacts associated with water availability across its project sites. During the reporting period, Raymond Realty did not deliver any residential lots or homes in regions classified as having High or Extremely High Baseline Water Stress. As a result, exposure to water-related constraints or disruptions remains limited.
IF-HB-160a.3	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	During the reporting period, the Company did not incur any monetary losses as a result of legal proceedings associated with environmental regulations. There were no legal cases, financial penalties, fines, or other losses related to environmental compliance. The Company complies with all applicable environmental laws and regulations across its operations and maintains processes to ensure adherence to regulatory requirements and prevent potential legal or financial consequences.
IF-HB-160a.4	Discussion of process to integrate environmental considerations into site selection, site design and site development and construction	Raymond integrates environmental considerations across the site selection, design, and construction phases of its real estate development activities. Ecological sensitivity is assessed during project planning to minimize potential environmental impacts. Where tree removal is required, compensatory plantation is undertaken in accordance with applicable guidelines. Sustainable practices are incorporated at project sites, including the installation of solar water heaters and the use of on-site Sewage Treatment Plants to support responsible energy and water management. Site selection processes include the evaluation of greenfield, greyfield, and brownfield locations, with due consideration of environmental conditions. The Company implements waste management practices and maintains environmental standards and policies to support compliance and responsible site operations.

Workforce Health & Safety		
IF-HB-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	1. **Total Recordable Incident Rate (TRIR):** Raymond Realty Ltd is committed to ensuring a safe working environment for all employees and subcontractors. There have been no recorded incidents to date. As a result, our Total Recordable Incident Rate (TRIR) for the reporting period is **Nil**. 2. **Fatality Rate:** ➢ **(a) Direct Employees:** Raymond Realty Ltd has zero fatalities among direct employees during the reporting period. We maintain strict adherence to health and safety protocols to minimize risk and ensure the safety of our team members. ➢ **(b) Contract Employees:** Similarly, there have been no fatalities among contract employees during the same period. Raymond Realty Ltd has a comprehensive health and safety policy in place that is strictly followed by all employees, including contractors and staff. Health and safety training is provided to all employees, including direct and contract workers, to ensure they are well-prepared to identify potential hazards and respond effectively to emergencies.
Design for Resource Efficiency		
IF-HB-410a.1	(1) Number of homes that obtained a certified residential energy efficiency rating and (2) average rating	Raymond is currently in discussions to obtain a certified energy efficiency rating from the Bureau of Energy Efficiency (BEE) for its site and operational activities. As of the reporting period, the Company has not obtained an official BEE or other certified residential energy efficiency rating. Therefore, the number of homes that have received a certified residential energy efficiency rating, as well as the average rating achieved, are not applicable for the reporting period. The Company remains committed to enhancing energy efficiency and sustainability practices across its developments and plans to pursue BEE certification as part of its broader environmental objectives.
IF-HB-410a.2	Percentage of installed water fixtures certified to a water efficiency standard	100% of installed water fixtures across the Company's projects are certified to a recognized water efficiency standard.

IF-HB-410a.3	Number of homes delivered certified to a third-party multi-attribute green building standard	Raymond Realty Ltd. is actively progressing toward obtaining IGBC (Indian Green Building Council) certification, working diligently to complete the certification process and expects to achieve by FY 2026. The company is focused on delivering homes that meet third-party multi-attribute green building standards.
IF-HB-410a.4	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	**Risks:** 1. High Initial Costs: The use of premium materials and advanced technologies associated with resource-efficient homes results in higher upfront costs, potentially limiting affordability for some customers. 2. Less Available Materials: Sourcing sustainable materials can lead to supply chain challenges, which might delay projects or increase costs. 3. Misconceptions Among Customers: There is a risk that resource-efficient homes may be perceived as too expensive or unattractive, which could deter potential buyers. **Opportunities:** 1. Cost Savings for Buyers: Resource-efficient homes can help homeowners save on long term energy and water bills, leading to greater customer satisfaction. 2. Brand Leadership: By incorporating sustainable practices, Raymond Realty can establish itself as a leader in the innovative and eco-friendly real estate market. 3. Government Incentives: Green projects are eligible for various government incentives, such as tax benefits and rebates, which can make these homes more affordable for buyers. 4. Market Appeal: The increasing demand for eco-friendly homes presents an opportunity to attract eco-conscious buyers, leading to potentially higher sales and enhanced brand reputation.
Community Impacts of New Developments		
IF-HB-410b.1	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	Raymond focuses on locations that are well-connected by major roads, public transportation, and alternative transportation options to ensure convenient access for residents, and commercial businesses. When evaluating a site, Raymond considers the adequacy of existing infrastructure, including the quality of road networks, availability of public transport, and the capacity of electricity and water systems. This helps to ensure that the site can support the necessary operations and accommodate future growth. Access to essential services such as commercial areas, healthcare, and educational facilities is also a priority. Raymond assesses how close the site is to these services and evaluates the transportation options available to facilitate easy access. The convenience, affordability, and effectiveness of

		transportation options are key factors in making sure the site is well-positioned to meet the needs of future residents or commercial occupants. Also, the company considers regional infrastructure development plans, making sure that the selected location is aligned with future expansion projects. This approach ensures that the site will continue to benefit from improving connectivity and resources, further enhancing its attractiveness and long-term viability.
IF-HB-410b.2	Number of (1) lots and (2) homes delivered on infill sites	During the reporting period, Raymond did not deliver any lots or homes on infill sites. Therefore, the number of lots and homes delivered on infill sites is nil.
IF-HB-410b.3	(1)Number of homes delivered in compact developments and (2) average density	During the reporting period, the organization did not deliver any homes in compact developments, and therefore, the average density is reported as nil.
Climate Change Adaptation		
IF-HB-420a.1	Number of lots located in 100-year flood zones	The number of lots located in 100-year flood zones is approximately 29.31 acres, which are prone to pluvial flooding
IF-HB-420a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Raymond has conducted a climate risk exposure assessment to identify potential climate-related risks and opportunities across its operations. The assessment considered key physical and transition risk factors, including water availability, the frequency and severity of extreme weather events, evolving regulatory requirements, and potential impacts on local economies. The findings from this assessment are used to support strategic planning and inform the integration of climate-related considerations into the Company's risk management processes. Please refer TCFD report published on the site for the reference.
Activity Metric		
IF-HB-000.A	Number of controlled lots	Area of 1382 acres approx.
IF-HB-000.B	Number of homes delivered	958 homes delivered