

Reg. Office Address:

Room No. 0923, 9th Floor,
Sankalp Bhawan, GPOA-II,
Kasturba Gandhi Marg, New Delhi 110001
CIN: L70101DL2005GOI132162
Website: www.hpil.co.in
Email :info@hpil.co.in,Tel: 011-23783012/23783013

HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)**हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड**
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2026-27

Dated: 03.09.2026

To,
Manager,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street
Mumbai: 400 001

To,
Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C/1,G Block,
Bandra Complex, Bandra (E),
Mumbai -400 051

Script Code: 543242

Symbol: HEMIPROP

Sub: Business Responsibility and Sustainability Reporting for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26, which also forms part of the Annual Report for Financial Year 2025-26.

This is for your kind information.

For *Hemisphere Properties India Limited*

LUBNA

Digitally signed by
LUBNA
Date: 2026.09.03
20:49:26 +05'30'

Lubna

Company Secretary & Compliance Officer

**Annexure-III to the Board's Report**

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of Listed Entity

S no.	Particulars	Information
1.	Corporate Identity Number (CIN) of the Listed Entity	L70101DL2005GOI132162
2.	Name of the Listed Entity	Hemisphere Properties India Limited
3.	Year of incorporation	2005
4.	Registered office address	Room No. 0923, 9th Floor Sankalp Bhawan GPOA-II Kasturba Gandhi Marg New Delhi 110001
5.	Corporate address	Same as above
6.	E-mail	info@hpil.co.in
7.	Telephone	011-23783012/23783013
8.	Website	www.hpil.co.in
9.	Financial year for which reporting is being done	01.04.2025 to 31.03.2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")
11.	Paid-up Capital	₹. 54000 Lakh (As on March 31, 2026)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Lubna, Company Secretary & Compliance Officer 011-23783012 info@hpil.co.in
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).	Standalone Basis
14.	Whether the company has undertaken assessment or	No



	assurance of the BRSR core	
15	Name of assessment or assurance provider	NA for current FY
16	Type of assessment or assurance obtained	NA for current FY

II. Product/Services

17. Details of Business activities (accounting for 90% of the turnover):

S no.	Description of main activity	Description of business activity	Turnover of the entity(%)
i.	Reality	Real Estate Activities	100

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

S. No	Product/ Service	NIC Code	% of turnover of Entity
i	Rental Income	6810	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	1	1
International	0	0	0

* The company has five land parcels located in Pune, Padianallur (Chennai), Halishar (Kolkata), Greater Kailash (Delhi), and Chhatarpur (Delhi). The company's office is situated in New Delhi..

20. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	3 states and 1 UT
International (No. of Countries)	0

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

The contribution of exports to the turnover of the Company was Nil for the financial year



2025-26.

c) A brief on types of customers

The Company's rental income is primarily generated from three principal customers, comprising one Government Department and two corporate entities. The Company's properties/assets have been leased to these customers under duly executed lease/rental agreements on mutually agreed terms and conditions.

IV. Employees

21. Details as at the end of Financial Year

a) Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
	EMPLOYEES		No.(B)	%(B/A)	No.(C)	%(C/A)
1.	Permanent(D)	-	-	-	-	-
2.	Other than permanent(E)	4	2	50	2	50
3.	Total employees(D+E)	4	2	50	2	50
	WORKERS					
4.	Permanent(F)	-	-	-	-	-
5.	Other than permanent(G)	-	-	-	-	-
6.	Total workers(F+G)	-	-	-	-	-

*Note: The Company has engaged the Central Public Works Department (CPWD) as the nodal agency for providing maintenance and security services

b) Differently abled employees and workers:

S no.	Particulars	Total	Male	Female
DIFFERENTLY ABLED EMPLOYEES				
1.	Permanent(D)	-	-	-
2.	Other than permanent(E)	-	-	-
3.	Total differently abled employees (D + E)	-	-	-
DIFFERENTLY ABLED WORKERS				
4.	Permanent(F)	-	-	-
5.	Other than permanent(G)	-	-	-
6.	Total differently abled workers	-	-	-

22. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	6	1	16.67
Key Management Personnel (KMP)	3	2	66.67

*Note: For HPIL, the Key Managerial Personnel (KMP), as referred to in Row No. 2 of the table above, comprise the Managing Director, Chief Financial Officer (CFO) and Company Secretary. Further, the Board of Directors of the Company included three women Directors up to February 17, 2026.



23. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	-	-	-	-	-	-	-	-	-
Permanent Workers*	-	-	-	-	-	-	-	-	-

*Note: All employees of HPIL have been engaged on a contractual basis during the last three financial years.

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

24. a) Names of holding / subsidiary / associate companies / joint ventures:

S no.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicate at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
NIL				

VI. CSR Details

25. CSR Details

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013:

No, as per section 135 of the Companies Act, 2013, provisions of CSR is not applicable during FY 2025-26.

(ii) Turnover of the Company for the year ended 31st March 2026 : ₹ 99.24 lakhs

(iii) Net worth of the Company as at 31st March, 2026 : ₹ 43371.17 lakhs

VII. Transparency and disclosures compliances

26. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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	0	0	-	0	0	-



	http://www.hpil.co.in/investor-contact/						
Investors other than Shareholders	Nil						
Shareholders	Yes, as per Listing Regulations http://www.hpil.co.in/investor-contact/	3	0	-	3	0	No Pending Complaints
Employees and workers	Yes; Internal System	0	0	-	0	0	-
Customers	Yes, Internal System	0	0	-	0	0	-
Value Chain Partners	NA	0	0	-	0	0	-
Other (please specify)	NA	0	0	-	0	0	-

27. Overview of the entity's material responsible business conducts issues.

S. N	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate Positive or negative implications)
1	Corporate Governance and business ethics	Risk	Strong corporate governance and ethical business practices are fundamental to maintaining the trust and confidence of investors and other stakeholders, ensuring regulatory compliance, and mitigating legal and reputational risks. Any deviation from established ethical standards, including matters relating to integrity, workplace	The Company is committed to conducting its business in accordance with applicable Corporate Governance requirements, established codes of conduct and ethical standards. HPIL has put	Negative



			conduct and conflicts of interest, may adversely affect the Company's reputation and business operations. The Company has established a robust Corporate Governance framework and remains committed to adhering to applicable statutory requirements, ethical standards and good governance practices.	in place a well-defined governance framework supported by various policies and procedures, including the Whistle Blower Policy, Fraud Prevention Policy and applicable Conduct, Discipline and Appeal (CDA) Rules. The management adheres to the prescribed rules, practices and processes, with emphasis on transparency, accountability and ethical conduct, thereby promoting responsible business practices and safeguarding stakeholder interests. Further details are provided under Principle 1.	
2	Occupational Health & Safety	Risk	For real estate companies, effective management of risks associated with property management, construction and maintenance activities is essential. Ensuring a	Considering the Company's limited human resources, the Central Public Works	Negative



			safe working environment and implementing appropriate safety measures are critical to protecting employees, contractors, tenants and other stakeholders from potential hazards and accidents. Compliance with applicable health and safety regulations is not only a statutory requirement but also an important aspect of risk management, helping to minimise workplace incidents, liability claims, financial losses, regulatory penalties and reputational risks.	Department (CPWD) has been engaged to undertake the relevant works in accordance with applicable laws, rules, regulations and prescribed standards.	
3	Approval of Competent Authority	Risk	The Company has a significant land bank as its principal asset, and the realisation of opportunities associated with these land parcels is largely dependent upon obtaining the requisite approvals and clearances from the competent authorities.	The Company exercises due diligence in selecting and undertaking its activities and ensures adherence to applicable Government policies, guidelines and regulatory requirements as an effective measure to mitigate associated risks.	Negative
4	Equal opportunity and inclusion	Opportunity	The Company is an equal opportunity employer and is committed to providing a fair and inclusive workplace without discrimination on the	-	Positive



			basis of gender, race, caste, religion, language, region or any other such consideration. Recruitment and employment practices are guided by applicable Government of India policies, promoting diversity, inclusion and a broad talent pool within the organisation.		
5	Social Development	Opportunity	The Company's land parcels are strategically located in major cities across India. The planned and responsible development of these land assets has the potential to contribute to the socio-economic development of the surrounding areas by supporting urban infrastructure, generating economic activity and creating opportunities for local communities.	-	Positive
6	Risk management	Risk	Risk management involves the systematic identification, assessment, monitoring and mitigation of risks that may impact the Company's operations, financial performance and strategic objectives. Effective risk management enables HPIL to strengthen operational resilience, safeguard its financial position and reputation, and support the achievement of its long-term objectives.	The Company has established appropriate risk management processes to identify, assess, monitor and mitigate potential risks. These processes enhance organisational resilience in the face of uncertainties,	Negative:



				support informed decision-making and help maintain the trust and confidence of stakeholders.	
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N	Y	Y	Y	Y	Y	N	N
	b. Has the policy been approved by the Board? (Yes/No)	The policies are approved by Board/Competent Authorities as per the delegated powers.								
	c. Web Link of the Policies, if available	www.hpil.co.in								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	N	Y	Y	Y	Y	Y	*	*



3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	N	N	N	N	N	N	N	N
4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Truste a) standards e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.*)	Not Applicable								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	HPIL remains committed to integrating sustainability considerations into its business operations and management of land and property assets. The Company endeavours to promote responsible utilisation of natural resources, including water and energy, appropriate waste management, and environmentally responsible practices wherever applicable. The Company also seeks to consider environmental and social aspects while undertaking its activities and engaging with relevant stakeholders.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company, under the administrative control of the Ministry of Housing & Urban Affairs, is consistently making progress toward its goals. HPIL is exempted for signing of MoU with the Ministry for the FY 2025-26.								
Governance, leadership and oversight										
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) :										
Climate change and the need for sustainable development have emerged as important considerations influencing business strategies and policies. HPIL remains conscious of its environmental and social responsibilities and recognises the importance of sustainability in creating long-term value for its stakeholders. The Company endeavours to integrate responsible practices into its operations, with emphasis on efficient utilisation of resources, water conservation, energy efficiency and appropriate waste management.										



Considering the nature and scale of its present operations, the Company continues to progressively strengthen its sustainability practices in line with applicable requirements and operational needs. HPIL is also committed to maintaining high standards of corporate governance and ethical conduct, with emphasis on transparency, accountability and integrity. The Company's governance framework supports responsible decision-making, effective risk management and compliance with applicable statutory and regulatory requirements.		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No.

10. Details of Review of NGRBCs by the Company:

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performan ce against above policies and follow up action	Yes, Reviews and frequency are provided in of BRSR wherever applicable, due to limited operations the policies are under framing and incorporated.																	
Complianc e with statutory requireme nts of relevance to the	Yes, review was undertaken by the Committee of the Board																	



principles, and rectification of any non-compliances									
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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	All policies & processes are reviewed by the Board of Directors/senior management from time to time.								

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	Yes	NA	NA	NA	NA	NA	Yes	Yes
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	Yes	NA	NA	NA	NA	NA	Yes	Yes
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	No	NA	NA	NA	NA	NA	No	No
It is planned to be done in the next financial year (Yes/No)	NA	No	NA	NA	NA	NA	NA	No	Yes*
Any other reason (please specify)	NA	No	NA	NA	NA	NA	NA	No	No

Note: With respect to **Principle 2**, the Company is primarily engaged in activities relating to the holding, management and leasing/renting of land and property assets and does not undertake manufacturing or supply of physical products. Accordingly, requirements relating to product lifecycle sustainability, including aspects concerning product design, manufacturing, use and end-of-life disposal, have limited applicability to the nature of the Company’s present operations. With respect to **Principles 8 and 9**, considering the nature and current scale of the Company’s operations, certain policies, processes and disclosures envisaged under these Principles may not presently be applicable or material to the Company. The Company will continue to assess their applicability in accordance with the evolution of its business activities and applicable regulatory requirements.



Notwithstanding the above, HPIL remains committed to responsible and sustainable business practices and endeavours to progressively strengthen its policies and processes in areas relevant to its operations and stakeholders.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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 Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Specific Roles and Responsibilities of an Independent Director, Effectiveness in Board Meetings, Role of Board Level Committees and Decision Making, Business Familiarization operations of the Company.	100
Key Managerial Personnel	1	Specific Roles, training programme and learning programme	100
Employees other than BoD and KMPs	1	Company Code of Conduct and applicable rules.	100
Workers	Not Applicable		



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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	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	Principle 1	National Stock Exchange of India Limited (NSE) & BSE Limited (BSE)	₹8314280 /- including GST.	For the financial year ended on March 31, 2026, the Company has complied with all requirements of SEBI LODR Regulations, the Companies Act, 2013 and rules made thereunder, applicable Secretarial Standards issued by ICSI and DPE Guidelines on Corporate Governance, as amended from time to time, except compliance related to composition of	Yes



				Board of the Company. Further consequent to which the composition and quorum of Committee(s) were also not in accordance to SEBI Listing Regulations, 2015. Due to such non compliances, NSE and BSE have imposed a fine of ₹41,57,140 /- including GST each including GST. by each stock exchanges, for all the four quarters of FY 2025-26	
Settlement	None	None	None	None	None
Compounding fee	None	None	None	None	None



Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? Yes/No
Imprisonment	None	None	None	None	None
Punishment	None	None	None	None	None

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
In connection with fine levied by NSE and BSE for non-appointment of Independent Director, as stated in the previous question, since the power to appoint Directors on the Board of the Company vests with the President of India, acting through the Administrative Ministry i.e. Ministry of Housing & Urban Affairs (MoHUA), Government of India, therefore the Company has been requesting the appointing authority, i.e. MoHUA, for appointment of requisite number of Independent Director. Accordingly, the Company has no control in the appointment of Directors. In view of the same, the Company had requested / is requesting the stock exchanges to waive off the said fines. It is pertinent to mention, that BSE has already waived off the fine imposed on the Company for earlier quarters ended on December, 2020. The Company is following up with the Stock Exchanges for waiving off the balance fine(s) as well.	1.National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)

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.



HPIL has adopted a Code of Conduct for Board Members and Senior Management Personnel in accordance with the applicable provisions of Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Code lays down standards of ethical conduct, integrity, transparency and accountability and is applicable to Whole-Time Directors, Non-Whole-Time Directors, including Independent Directors, and Senior Management Personnel.

The Company is also in the process of formulating and implementing a comprehensive Anti-Corruption and Anti-Bribery Policy to further strengthen its existing governance and ethical framework. In addition, HPIL has a Whistle Blower Policy, which provides a mechanism for reporting concerns relating to unethical conduct, suspected fraud or other inappropriate practices.

As a Central Public Sector Enterprise, the Company is also subject to various statutory and oversight mechanisms, including the Right to Information Act, 2005, statutory audit under the Companies Act, 2013, and supplementary audit/oversight by the Comptroller and Auditor General of India (C&AG), as applicable.

The Whistle Blower Policy is available on the Company's website:

For more details, the Whistle Blower Policy can be accessed : <https://www.hpil.co.in/wp-content/uploads/2022/07/Whistle-Blower Policy.pdf>

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

Particulars	FY2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

Particulars	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NIL

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:

During the financial year 2025-26, no fines, penalties or actions were imposed/taken by any regulator, law enforcement agency or judicial institution against the Company or its Directors in



relation to cases of corruption or conflicts of interest. Accordingly, no corrective action was required or undertaken in this regard.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	43	34

9. Open-ness of business:

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealer/ distributors as % of total sales to dealer/distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	13.57	13.59
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

**LEADERSHIP INDICATORS****1. Awareness programs conducted for value chain partners on any of the Principles during the financial year:**

Not Applicable

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NA		

2. Does the entity have processes in place to avoid/ manage conflicts of interests involving members of the Board? (Yes/No) If yes, provide details of the same..

Yes. The Company has adopted a Code of Conduct for Board Members and Senior Management Personnel, which requires Directors to avoid situations involving actual or potential conflicts of interest and to act in the best interests of the Company. Directors are also required to make appropriate disclosures of their interests and comply with the applicable provisions of the Companies Act, 2013, SEBI LODR Regulations and other applicable regulatory requirements.

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 products and processes to total R&D and CAPEX investments made by the entity, respectively.

	FY 2025-26	FY 2024-25	Details: improvements in environmental and social impacts
R&D	NA	NA	NA
Capex	NA	NA	NA

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

Response: No

(b) If yes, what percentage of inputs were sourced sustainably?

Response: Not Applicable.



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.

Response: The Company is engaged in the Real Estate business and does not manufacture or deal in products involving plastics (including packaging), e-waste, hazardous waste, or other materials that require end-of-life recycling, reuse, or disposal. Hence, the provisions relating to product lifecycle sustainability under Principle 2 are not applicable to the Company.

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.

Response: Extended Producer Responsibility (EPR) is not applicable to HPIL's activities.

Leadership Indicator

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.-link
No, company has not conducted Life Cycle Assessments for products.					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern /concerns	Action Taken
HPIL is not a manufacturing company, and therefore, no significant social or environmental concerns or risks are envisaged from the production or nature of its services. However, as part of its project appraisal process, HPIL identifies and assesses potential environmental risks associated with each project it undertakes. This is carried out through detailed due diligence, site visits, and review of applicable environmental compliances and regulations. Environmental issues, if any, are addressed proactively during the planning and execution stages."		



3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):

Details of materials recycled or re-used are as under:

Indicate input material	Recycled or re-used input material to total material	
	FY24-25	FY23-24
Not applicable. There are no major input materials used since the nature of operations is focused on real estate activities		

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

Values in metric tonnes	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (Including Packaging)	Not applicable, HPIL does not manufacture any products; hence, there is no product or packaging material reclaimed.					
E-Waste						
Hazardous Waste						

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

Indicate product Category	Reclaimed products and their packaging materials as % of total products sold in respective category.
Not applicable, HPIL does not manufacture any products; hence, there are no product or packaging materials reclaimed.	

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	
		Number (B)	% (B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other Than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

HPIL does not have any permanent employees, and its employees are presently engaged on a contractual basis. Accordingly, employee welfare benefits such as health insurance, accident insurance, maternity and paternity benefits, and day-care facilities are presently not extended by the Company.

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	
		Number (B)	% (B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-



Total	-	-	-	-	-	-	-	-	-	-	-
Other Than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

HPIL does not directly or contractually engage any workers for site-related activities. Workers engaged for execution of certain works are deployed by the Central Public Works Department (CPWD), the executing agency engaged by the Company. Such workers are neither on the rolls of HPIL nor directly engaged by HPIL on a contractual basis. Accordingly, worker-related welfare measures in respect of such personnel do not fall within the direct scope of the Company.

C. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)-

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	Nil	Nil

Note : The Company does not have any permanent employees and engages personnel on a contractual basis. No expenditure towards well-being measures was incurred during the reporting period.

2. Details of retirement benefits, for current and previous financial year:

Benefits	FY 2025-26			FY 2024-25		
	No. of employee covered as a % of total employees*	No. of workers covered as a % of total workers	Deducted and deposited with the authority^	No. of employees covered as a % of total employees*	No. of workers covered as a % of total workers	Deducted and deposited with the authority^
PF	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
ESI	-	-	-	-	-	-



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:

Response: Yes. The Company's premises are accessible to differently abled persons, with appropriate facilities such as elevators, ramps and wheelchair-accessible restrooms, wherever applicable. During the reporting period, the Company did not have any differently abled employee on its roll.

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

While the Company currently does not have any employees with disabilities, it remains fully committed to fostering an inclusive and diverse work environment. HPIL is an equal opportunity employer and ensures that individuals with disabilities are given fair and equal opportunities in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company promotes a positive and respectful workplace where all individuals—regardless of caste, creed, gender, nationality, color, race, religion, disability, or sexual orientation—are welcomed and valued."

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

Response: Not Applicable.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male (%)	-	-	-	-
Female(%)	-	-	-	-
Total(%)	-	-	-	-

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

	Yes/No(If Yes ,then give details of the mechanism in brief)
Permanent Workers	Not Applicable



Other than Permanent Workers	
Permanent Employees	No permanent employees are appointed in Company
Other than Permanent Employees	We strongly encourage employees and workers to utilize channels such as email, letterbox, and registered post to express their problems and concerns to their business leaders, human resources, or senior management members.

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

	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers						
Male	Not Applicable					
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	On Health and safety measures (B)	On Skill upgradation	Total (D)	On Health and safety measures	On Skill upgradation



		Number	% (B/A)	Number (C)	%(C/A)		Number (E)	%(E/A)	Number (F)	%(F/A)
Employees										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Worker										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY2025-26			FY2024-25		
	Total(A)	No.(B)	%(B/A)	Total(A)	No.(B)	%(B/A)
Employees						
Male	2	2	100	5	4	80
Female	2	1	50	5	1	20
Total	4	3	75	5	5	100
Workers : Not applicable as no workers are engaged						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

**10. Health and safety management system:****a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such system?**

"Yes. HPIL operates from Government of India premises, where all standard occupational health and safety measures are implemented and maintained by the building authorities. While HPIL itself has not separately implemented an occupational health and safety management system, it functions in a workplace that is governed by established Government safety protocols and standards."

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

This is not directly applicable given the nature of business. Further, the Company has limited operations as on date and work-related hazards are not identified on a routine and non- routine basis by the entity.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks (Yes/No):

Not applicable.

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

Yes

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

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

In Company various measures taken to ensure access to a safe and healthy work-place to all employees.



HPIL ensures a safe and healthy workplace by operating from a Government of India-managed building that adheres to prescribed safety protocols and health standards. The premises are equipped with fire safety systems, emergency exits, sanitation facilities, and regular maintenance protocols. Although HPIL does not have a large on-site workforce, it remains committed to maintaining a safe and hygienic working environment for all employees and visitors, in line with applicable government norms and building regulations.

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

	FY 2025-26			FY 2024-25		
	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	No complaints	Nil	Nil	No complaints
Health & Safety	Nil	Nil	No complaints	Nil	Nil	No complaints

14. Assessments for the year:

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

Note: The Company holds land parcels and does not have any operational plants or offices under its own management. The office premises used by the Company are maintained through CPWD. Accordingly, no separate assessment of health and safety practices and working conditions was undertaken by the Company during the reporting period.

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 Company continuously monitors and assesses its health and safety practices and working conditions.

Leadership Indicators

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No)?**

(A) Employees : No

(B) Workers : Not applicable.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. :

Not applicable

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Not Applicable			

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

No, further, HPIL is a CPSE, which follows employment norms of DPE in cases of retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practice	Nil
Working Conditions -	Nil

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working condition of value chain partners: Not Applicable



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:

HPIL identifies its key stakeholder groups through a systematic assessment of its business activities, regulatory requirements, and socio-economic impact. This process includes internal reviews, management deliberations, and stakeholder mapping based on the degree of influence, interest, and engagement. The Company's primary stakeholders include government agencies, regulatory bodies, project partners, employees, vendors, and members of the public impacted by HPIL's real estate development initiatives. The identification approach is firmly aligned with HPIL's commitment to ethical conduct, transparency, and sustainable development.

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
Shareholders	No	Email/SMS/Website/ Letters/Telephone, Newspaper etc.	On Annually basis, through AGM, Postal Ballot and as and when required.	Communication of financial results, adoption of financial statement and transaction of ordinary and special business from time to time. Addressing requests/grievances of shareholders from time to time
Employees	No	E-mail and other written communication	Ongoing	Keep employees updated on organizational goals, vision, mission and



		• Performance review • Various functional meetings		objectives and also align with the business plans, Learning and development ,Career advancement opportunities, Transparent communication and grievance redressal; , Performance evaluation; and
Regulatory Bodies	No	Electronic and physical correspondence with regulatory bodies • Face to face meetings • Through industry chambers	Ongoing	Regulatory compliance & approvals.
Investor/ Collaborator	No	Electronic and physical correspondence with regulatory bodies, Face to face meetings	Whenever required	To discuss the interest, demand, feasibility.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

HPIL periodically undertakes consultation with key internal and external stakeholders as part of the materiality assessment exercise. This is aimed at identifying and re-evaluating material economic, environmental and social topics relevant for its business. The process has been delegated by the Board to the management. As part of this exercise, consultation is carried out with key stakeholders to seek their feedback. Feedback received through stakeholder consultation is analysed to prioritise the ESG issues significant for the business. This feedback is regularly shared with the top management for informed decision making.



2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, As a Government Company, HPIL identifies and manages environmental and social topics primarily through statutory compliance reviews, consultations, and directives from relevant Government authorities.

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

There are no vulnerable/ marginalised stakeholder groups identified by Company however, company addresses the concern of each stakeholder.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered(B)	%(B/A)	Total C	No. of employees/workers covered(D)	%(D/C)
Employees						
Permanent	0	0	-	0	0	0
Other than permanent	4	0	-	5	0	-
Total Employees	4	0	0	5	0	0
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0



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

Category Total (A)	FY 2025-26					FY 2024-25				
	Total	Equal to Minimum Wage		More than Minimum Wage		Total	Equal to Minimum Wage		More than Minimum Wage	
	No. A	No B	% (B/A)	No. (C)	% (C / A)	Nos D	No. (E)	% (E / D)	No. F	% F/D
Employee										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent Employee										
Male	2	0	0	2	100	4	0	0	4	100
Female	2	1	50	1	50	1	0	0	1	100
Worker										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of minimum wages paid to employees and workers:

In Lakhs ₹

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category)	Number	Median remuneration/ salary/ wages of respective category)
Board of Directors (BoD)	5	NIL	1	-
Key Managerial Personnel(KMP)*	1	14.37	2	7.185
Employees other than BOD and KMP	1	7.12	1	0.56
Workers	Not applicable			

* KMP in female includes CMD, who is not drawing any remuneration



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)

No

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

The Company is committed to providing a safe and conducive work environment to all of its employees. Transparency and openness are organizational values and are practiced across all levels. Employees are encouraged to share their concerns with their reporting manager or them Members of the Senior Management.

Employees can reach out independently if they so choose to. In addition, the Code of Conduct for Employees and the Whistle Blower Policy allows all our employees to report any kind of suspected or actual misconduct in the organization in an anonymous manner including grievances related to human rights issues. HPIL is committed to providing equal remuneration for work of equal value and ensuring non-discrimination in all aspects of employment, including recruitment, hiring, promotion, compensation and termination. We prohibit discrimination based on gender, age, religion, disability, sexual orientation, or any other protected characteristic.

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

	FY2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remark	Filed during the year	Pending resolution at the end of year	Remark
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

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

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

The Company believes in the principle of natural justice and ensures full confidentiality of complainant is maintained during and after resolution of complaint. Such complaints are usually handled by senior members in the organization.

The members handling such complaints maintain full confidentiality to protect the complainant during as well as after closure of complaints. The complainant is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behavior.

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

Yes, all critical human rights requirements are part of business agreements, and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

Not Applicable



Leadership Indicators

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

Not Applicable, There were no grievances/ complaints raised in the reporting year.

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

Not Applicable

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

Yes, the office premises are accessible to differently abled visitors. The building is equipped with elevators, ramps, wheelchair-accessible restrooms, and directional signage at key locations to facilitate ease of movement. While the Company currently does not have any differently abled employees at its Head Office, the available infrastructure ensures accessibility for all individuals.

Furthermore, the Company is actively considering to build systems and processes to ensure that appropriate infrastructural facilities and amenities are in place to support employees and workers with disabilities, enabling them to perform their duties safely and effectively and such facilities are compliant with the 'Harmonized Guidelines and Space Standards for Barrier-Free Built Environment for Persons with Disabilities and Elderly Persons' (as amended), issued by the Ministry of Urban Development, Government of India.

HPIL remains committed to promoting inclusivity and ensuring a barrier-free and supportive work environment for all.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual Harassment	Not Applicable
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others- Please specify	

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

Not Applicable



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

ESSENTIAL INDICATORS

1. Details of total energy consumption (GigaJoule : GJ) and energy intensity:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (GJ)	Nil	Nil
Total fuel consumption (B) (GJ)	Nil	Nil
Energy consumption through other sources (C) (GJ)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (GJ)	Nil	Nil
From non-renewable sources		
Total electricity consumption (D) (GJ)	21.85	
Total fuel consumption (E) (GJ)	Nil	
Energy consumption through other sources (F) (GJ)	Nil	21.18
Total energy consumed from non-renewable sources (D+E+F) (GJ)	21.85	21.18
Total energy consumed (A+B+C+D+E+F) (GJ)	21.85	21.18

Note : Electricity consumption at the Pune premises includes consumption by both the Company and the lessee; only the Company's share has been considered for the purpose of BRSR reporting.

The electricity consumption reported above represents electricity procured from the distribution utility. In the absence of specific information regarding the renewable component, if any, in the electricity supplied through the grid, the entire electricity consumption has been classified under non-renewable sources for the purpose of this disclosure.

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 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil



Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per crore of turnover (Total water consumption in Kl / Revenue from operations in crore)	Nil	Nil
Water intensity per crore of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in Kl / Revenue from operations in crore adjusted for PPP)	Nil	Nil
Water intensity in terms of physical output	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

Note: During the current financial year, the Company leased out certain premises located in Pune. The water withdrawal reported at the said premises pertains to the lessee's operations and does not form part of the Company's own water usage. Accordingly, such Water withdrawal has been excluded from the Company's reporting under the BRSR.

No assessment/ evaluation/ assurance has been carried out by any external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in Kilolitres)		
(i) To Surface water	NIL	
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment	NIL	
With treatment – please specify level of treatment	NIL	
(iii) To Seawater		
No treatment	NIL	
With treatment – please specify level of treatment	NIL	
(iv) Sent to third parties		
No treatment	NIL	
With treatment – please specify level of treatment	NIL	
(v) Others		
No treatment	NIL	
With treatment – please specify level of treatment	NIL	
Total water discharged (in kiloliters)	NIL	



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

Not Applicable

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

Parameter	Please specify unit	FY2025-26	FY2024-25
NOx	Not Applicable	-	-
SOx	Not Applicable	-	-
Particulate matter(PM)	Not Applicable	-	-
Persistent Organic Pollutants(POP)	Not Applicable	-	-
Volatile Organic Compounds (VOC)	Not Applicable	-	-
Hazardous Air Pollutants (HAP)	Not Applicable	-	-

Note: The Company does not have any manufacturing unit and any such operation contributing to air emission.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	Metric tonnes of CO ₂ equivalent	Nil	Nil
Total Scope 2 emissions	Metric tonnes of CO ₂ equivalent	4.31	4.18
Total Scope 1 and Scope 2 emission intensity per crore of turnover	Metric tonnes of CO ₂ equivalent / ₹ crore of revenue from operations	4.34	4.61
Total Scope 1 and Scope 2 emission intensity per crore of turnover adjusted for PPP	Metric tonnes of CO ₂ equivalent / USD	Not Available	Not Available
Total Scope 1 and Scope 2 emission intensity in terms of physical output	—	Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional)	—	Not Applicable	Not Applicable

Note: Scope 2 emissions have been calculated based on the Company's share of electricity procured from the distribution utility and consumed at its Pune premises. The electricity consumption has been converted into MWh and the latest available grid emission factor published by the Central Electricity Authority (CEA), Government of India, has been applied. Only the Company's share of electricity consumption has been considered for the purpose of BRSR reporting.

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

Not applicable



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

Total Waste generated (in metric tonnes)

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H).	Nil	Nil
Total (A+B+C+D+E+F+G+H)	Nil	Nil
Parameter		
Waste intensity per crore of turnover (Total waste generated in MT / Revenue from operations in crore)	FY 2025-26	FY 2024-25
Waste intensity per crore of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in MT / Revenue from operations in crore adjusted for PPP)	Nil	Nil
Waste intensity in terms of physical output	Nil	Nil
Waste intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: E-waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Other Non-hazardous waste generated	Nil	Nil
(i) Recycled	Nil	Nil
ii) Re-used	Nil	Nil
(iii) Other recovery operations – Composting	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Nil	Nil
(i) Incineration	Nil	Nil
ii) Land filling	Nil	Nil
iii) Other disposal operations	Nil	Nil
Total	Nil	Nil



Note: The Company does not undertake any manufacturing or production activities. Considering the nature and scale of its operations, no material or quantifiable waste was generated during the reporting period. Accordingly, the waste generation parameters specified above are reported as Nil.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by the Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. :Not Applicable

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:

Sr. no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

The registered office is in New Delhi. The Company has land across India, which are located in 4 states and are not located in ecologically sensitive areas

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
HPIL as on date has not undertaken any project impacting on the environment.					

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:

S. NO	Specify the law/ regulation/ guidelines which was not	Provide details of the noncompliance	Any fines/ penalties/ action taken by regulatory agencies	Corrective action taken if any



	complied with		such as pollution control boards or by courts	
Yes. To the best of the Company's knowledge, the Company is in compliance with the applicable environmental laws and regulations, considering the nature and scope of its operations, and no instances of non-compliance were identified during the reporting period.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: Not applicable
- (ii) Nature of operations: Real estate activities
- (iii) Water withdrawal, consumption and discharge: Not applicable

Water withdrawal by source (in kilolitres)	FY2025-26	FY 2024-25
(i) Surface water	Not Applicable	
Not applicable		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not applicable	
Not applicable		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

**2. Please provide details of total Scope 3 emissions & its intensity:**

Parameter	Unit	FY 2025-26	FY 2024-25
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)	Metric tonnes of CO ₂ equivalent	Nil	Nil
Total Scope 3 emissions per crore of turnover	Metric tonnes of CO ₂ equivalent	Nil	Nil
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent	Nil	Nil

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
As the Company does not own or operate any manufacturing facility, this requirement has limited applicability to the Company's operations.		

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

No, the Company, due to limited operations does not have any business continuity and disaster management plan. However, to support the further operations the Company shall consider the same.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard: Not applicable due to limited operations.**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts:** Not Applicable

**8. How many Green Credits have been generated or procured**

Nil. The Company has neither generated nor procured any Green Credits during the financial year 2025-26.

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 Company has not associated with any 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:

Si. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
NIL		

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:

No adverse orders were passed from regulatory authorities

Leadership Indicators**1. Details of public policy positions advocated by the entity:**

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
1	The Company is advocating the policy laid down by Statutory bodies such as SEBI, MCA, RBI policy etc	Through interaction	No	These policies will be reviewed every 3 years	www.hpil.co.in

**PRINCIPLE 8****Businesses should promote inclusive growth and equitable development****Essential Indicator****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**

Not Applicable

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

Not Applicable

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

The Company has a Public Grievance Redressal system for dealing with the grievances of the public at large

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	-	-
Directly from within India	-	-

* The Company has limited operations due to which no input material was utilized.

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):

During the period under review, the Company did not create any employment opportunities in smaller towns. Accordingly, disclosure of wages paid in this regard is not applicable.

Leadership Indicators**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

The provision of CSR are not Applicable on Company

S. No.	State	Aspirational District	Amount spent(in`Rs)
Not Applicable			

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

No, the company does not have any preferential procurement policy where preference to purchase from suppliers comprising marginalized/vulnerable groups.

b. From which marginalized/vulnerable groups do you procure?

Not Applicable

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

No such procurement made by Company

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

Not Applicable

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

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit Share
Not applicable				

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

Name of authority	Brief of the Case Corrective action taken	Corrective action taken
No adverse orders were passed in relation to intellectual property related disputes.		

6. Details of beneficiaries of CSR Projects: Not Applicable



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

ESSENTIAL INDICATORS

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

The Company due to limited operation does not have any consumer and as on date of report no such mechanism has been devised.

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

	As a Percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the data privacy, advertising, cyber security, restrictive trade practices.

	FY 2025 -26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber Security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Not applicable	



Forced Recall	
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Due to nature of business of HPIL, product recalls on account of safety issues is not applicable.

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:

No, Due to limited operation and nature of Business the company has not framed policy/framework on cyber security and risks related to data privacy, however, the cyber security is covered under the risk management policy.

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

Not Applicable

Leadership Indicators

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

Details of all the products and services are provided on www.hpil.co.in.

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

The Company is presently engaged in limited operations and, as on the date of this report, does not have a significant consumer base. Accordingly, no specific initiatives have been undertaken to inform or educate consumers on safe and responsible usage of its products/services.

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

Given the Company's limited scale of operations, no dedicated mechanism has been established to inform consumers of potential risks relating to disruption or discontinuation of essential services. However, the risk factors associated with the Company's operations are disclosed in the Management Discussion & Analysis Report.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company operates in the Real Estate sector and, as of the date of this report, its operations remain limited. The Company is committed to adhering to all regulatory requirements applicable to it. At present, the Company does not display product information beyond what is mandated under local laws. Further, no consumer satisfaction survey has been carried out in respect of the Company's products, services, or locations of operation, in view of the limited scale of operations.

5. Provide the following information relating to data breaches:



a. Number of instances of data breaches along-with impact : Nil

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

For and on behalf of the Board of Directors of
Hemisphere Properties India Limited
Sd/-

D Thara
(Chairman, Managing Director)
(DIN: 01911714)

Place : New Delhi

Date : 11.08.2026