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ESG Data & Progress Report

A year of measurable progress, made by our people.

FY 2025–26

Reporting Entity	P S Group Realty Pvt. Ltd.
Reporting Period	1 April 2025 – 31 March 2026
Framework	GRI Standards
Headquarters	Kolkata, West Bengal, India
Prepared by	ESG Department, PS Group Realty Pvt. Ltd.
Responsibility Statement	The Board and management affirm their responsibility for the integrity of the information presented in this report. They attest that the contents provided are fair and transparent.
Scope and Boundary	The scope and boundary of this report only include the development projects that PS Group Realty Pvt. Ltd. has operational control over.
Assurance Statement	P.S. Group Realty Pvt. Ltd.'s ESG initiatives, strategies, impact, data, and managing, planning and executing systems disclosed in this report are audited as part of the ISO Certification for Quality Management Systems, Environmental Management Systems, and Occupational Health & Safety, based on ISO 19011 standard. Certificate attached at the end of this report.
Feedback	Share your thoughts via email at esg@psgroup.in

GRI 2 General Disclosures – Organization Profile

Category	Data Point	FY 2025–26	GRI Reference
Organization Details	Legal name	P S Group Realty Pvt. Ltd.	GRI 2-1
Organization Details	Ownership and legal form	Private Limited, non-listed	GRI 2-1
Organization Details	Headquarters location	Kolkata, India	GRI 2-1
Organization Details	Countries/regions of operation	India	GRI 2-1
Organization Activities	Brands, products and services	Residential Real Estate Development; Sustainable & Green Building Development; Commercial & Mixed-Use Real Estate; Urban Redevelopment; Joint Venture & Land Development Projects	GRI 2-6
Organization Scale	Number of employees	583	GRI 2-7
Organization Scale	Number of workers (incl. contract workers)	26,486	GRI 2-8
Organization Scale	Number of projects	11	GRI 2-6

Reporting Boundary

Development Assets under our Operational Control and Included in the Reporting Boundary

S. No.	Project Name	City	Property Type	Address
1	Antares	Kolkata	Residential	Sarat Bose Road
2	Jade Grove Ph-I	Kolkata	Residential	Radhanath Chowdhury Road
3	Jade Grove Ph-II	Kolkata	Residential	Radhanath Chowdhury Road
4	Logistics Park -I	Kolkata	Industrial	Kona Expressway
5	Logistics Park -II	Kolkata	Industrial	Kona Expressway
6	Navyom	Kolkata	Residential	New Alipore
7	Numa	Kolkata	Residential	EM Bypass
8	One 10 Phase III	Kolkata	Residential	Action Area I, New Town
9	Quintessa	Kolkata	Mixed use: Office/Residential	Kankurgachi
10	Sansara	Kolkata	Residential	Howrah
11	Vaanya	Kolkata	Residential	Action Area II, New Town

Development Assets NOT under our Operational Control and NOT Included in the Reporting Boundary

S. No.	Project Name	City	Property Type
1	Eternia	Kolkata	Residential
2	Intellia Business Park	Kolkata	Business Park
3	Laguna Bay	Kolkata	Residential
4	Nexterra - II	Chennai	Residential
5	Palladina	Kolkata	Residential
6	Patna Mall	Patna	Commercial

GRI 2 Governance

Category	Data Point	FY 2025–26	Unit	GRI Reference
Board Composition	Total Board members	7	Number	GRI 2-9
Board Diversity	Women directors	0	Number	GRI 2-9, 405-1
Inclusion	Women representation in leadership positions	0	%	GRI 405-1

ESG Committee FY 26-27

S. No.	Name	Representing Department
1	Chaitali Datta	Design & Architecture
2	Debasish Chakraborty	Project Management
3	Hemant Kumar Madnani	Project Management & Sales
4	Kaushik Roy	EHS
5	Piyali Laha	HR
6	Rohit Kumar Baidya	Project Management
7	Siddharth Singhal	Procurement & Contracts
8	Vinay Sharma	Learning & Development
9	Sushovan Das	BIM & Design Tech
10	Anushka Chakrobarty	ESG
11	Nivedita Jain	ESG

Board – Composition & Average Tenure

Name	Designation	Tenure
Mr. Surendra Kumar Dugar	Director (Current) & Managing Director Emeritus	Founder
Mr. Ravi Kumar Dugar	Director	14
Mr. Pradip Kumar Chopra	Director (Current) & Chairman and Managing Director Emeritus	Founder
Mr. Prashant Chopra	Chairman & Director	7
Mr. Gaurav Dugar	Managing Director	10
Mr. Saurav Dugar	Chief Executive Officer	8
Mr. Arun Kumar Sancheti	Director	18
Mr. Shreelal Mohta	Chief Financial Officer	12
Mrs. Ankita Maskara	Company Secretary	7

Note from the Director

“Sustainability is not automatic.

A building does not become sustainable on its own. A target does not meet itself. Water is not saved, waste is not diverted, a tree is not planted, a community is not supported — unless a person decides it matters and does the work.

That decision, repeated across thousands of small choices on our sites and in our offices through the year, is the human factor.

Much is said today about technology replacing people. Our year suggested the opposite. The progress recorded in these pages was moved by values, rigour and judgment — by people choosing to do the work well. The numbers are the evidence. Our people are the reason.”

- Ravi Kumar Dugar, Director, P.S. Group Realty Pvt. Ltd.

The Year in Brief

- **Completed 40 Years** of our Development Practices
- **0** fatalities among employees and contractors, all year
- **240,277** trees planted across our sites
- **100%** projects under construction and in our operational control, carrying green-building certification
- **Certified** a Great Place To Work®
- **93/100** in GRESB 2025
- **3rd in India** in our peer group according to GRESB 2025 for our development practices
- **Awarded Best ESG Programme & Practices** by Global CSR Excellence & Leadership Awards
- **Earned 28 Awards** for our development projects across categories in FY 25-26
- **Installed renewable energy capacity** at our Head Office and Development Projects
- **Achieved 70% savings** in material wastage through dedicated activities to mitigate rework
- **Six engineering-led optimisation initiatives** helped identify lower embodied carbon materials and processes
- **400+ Hours** dedicated to training with focus on Sustainability, AI, and Top-Management Responsibilities

Certifications, Awards & Achievements

Award	Category / Detail	Project / Entity	Year
ISO Certifications	ISO 14001 ISO 45001 ISO 9001	PS Group Realty PVT. LTD.	Validity: 27.06.25 – 13.06.28
Great Place To Work	Certification	PS Group Realty PVT. LTD.	2026
GRESB 2025	Score 93/100 · 3/5 Stars · 3rd in the country in peer group	PS Group Realty PVT. LTD.	2025
ET Industry Leaders East Award 2025	Excellent Real Estate Developer of the Year	PS Group Realty PVT. LTD.	2025
Economic Times Realty & Conclave Award 2025	Residential Project – Mid Segment	One 10 (Phase 1 & 2)	2025
Economic Times Realty & Conclave Award 2025	Residential Project – Theme Based	Vaanya	2025
Realty Plus Award 2025	Residential Project of the Year	Jade Grove	2025
Realty Plus Award 2025	Luxury Project of the Year	Quintessa	2025
Realty Plus Award 2025	Luxury-Lifestyle Project of the Year	Antares	2025
Realty Plus Award 2025	Skyscraper Project of the Year	Sansara	2025
Realty Plus Award 2025	Developer of the Year – Residential	PS Group Realty Pvt. Ltd..	2025
Realty Plus Award 2025	Excellence in Customer Service	PS Group Realty Pvt. Ltd.	2025
CREDAI Howrah-Hooghly Realty Awards 2025	Best Ongoing Residential Project	Sansara	2025
CREDAI Howrah-Hooghly Realty Awards 2025	Best Designed Project	Sansara	2025
CREDAI Howrah-Hooghly Realty Awards 2025	Best Ongoing Logistics / Commercial Project	Sansara	2025

Forbes India Developer – A List	Visionaries in Real Estate Development (Eastern India)	PS Group Realty Pvt. Ltd.	2025
Times Real Estate Review 2025	Developer of the Year	PS Group Realty Pvt. Ltd.	2025
CREDAI Kolkata Award 2025	Mid Segment Luxury Project	Jade Grove	2025
CREDAI Kolkata Award 2025	Completed Ultra Luxury Project	The Hazelton	2025
CREDAI Kolkata Award 2025	Luxury Housing Project	Navyom	2025
CREDAI Awards for Real Estate Excellence 2025 (National)	Best Residential Project (Mid-Segment)	One 10	2025
CREDAI Awards for Real Estate Excellence 2025 (National)	Best Residential Project (Luxury Segment)	Anassa	2025
CREDAI Awards for Real Estate Excellence 2025 (National)	Best Gated Community	Navyom	2025
CREDAI Awards for Real Estate Excellence 2025 (National)	Best Developer (Commercial Projects)	PS Group Realty Pvt. Ltd.	2025
ET Now	Best Brand of 2025	PS Group Realty Pvt. Ltd.	2025
18th Realty Plus Award	Developer of the Year – Commercial	PS Group Realty Pvt. Ltd.	2026
18th Realty Plus Award	Developer of the Year – Residential	PS Group Realty Pvt. Ltd.	2026
18th Realty Plus Award	Mid Segment Project of the Year	Jade Grove	2026
18th Realty Plus Award	Real Estate Destination of the Year	Sansara	2026
18th Realty Plus Award	Warehousing Project of the Year	PS Logistics Park	2026
Global CSR Excellence & Leadership Awards	Best ESG Programme & Practices	PS Group Realty Pvt. Ltd.	2026

Energy, Water, Emissions & Biodiversity

GRI 302 Energy

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Electricity	Electricity consumption	1,371,989.09	kWh	GRI 302-1	Sum of all projects' electricity consumption during construction phase
Electricity	Electricity consumption	516,030	kWh	Internal	Sum of Head Office electricity consumption
Fuel	Diesel consumption in company vehicles	31,556.2	Litres	GRI 302-1	Fuel records
Fuel	Diesel consumption in hired vehicles	16,978	Litres	—	Fuel records
Renewable Energy	Renewable energy generated	6,367	kWh	GRI 302-1	Total renewable generation (Head Office: solar power)
Renewable Energy	Solar power generation – Vaanya project site	February'26: 328 March'26: 483 Total: 811	kWh	GRI 302-1	Solar power generation at Vaanya project (Feb 2026 + Mar 2026)
Energy Efficiency	Energy reduction achieved	1.23%	kWh	GRI 302-4	Renewable energy generated / total non-renewable energy (Head Office)

GRI 303 Water

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Water Consumption	Freshwater consumption	707,825.49	KL	GRI 303-5	Total freshwater used during construction

GRI 305 Emissions

Direct GHG Emissions (Scope 1)

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Scope 1 Emissions	Direct GHG emissions from fuel consumption	121.965	tCO ₂ e	GRI 305-1	Fuel consumption × applicable emission factors

Indirect GHG Emissions (Scope 2)

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Scope 2 Emissions	Indirect GHG emissions from electricity consumption	1,372.59	tCO ₂ e	GRI 305-2	Electricity consumption × grid emission factor

Indirect GHG Emissions (Scope 3)

The total embodied carbon emissions of development projects under our operational control, across A1-A3 life cycle stages, considering 60 years as the life span of the building = 517571.1923 tonnes CO₂e

The total embodied carbon emissions of development projects NOT under our operational control, across A1-A3 life cycle stages, considering 60 years as the life span of the building = 12447.005 tonnes CO₂e

Therefore, total embodied carbon emissions of development projects under PS Group Realty Pvt. Ltd.'s current portfolio (sum of 17 projects), is 530018.2 tonnes CO₂e

GHG Inventory

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
GHG Inventory	Total Scope 1 and Scope 2 emissions	1,494.555	tCO ₂ e	GRI 305-1 & 305-2	Sum of Scope 1 and Scope 2
	Total Scope 1, 2, 3 emissions	5,19,065.74	tCO ₂ e	GRI 305-1 & 305-2	Sum of Scope 1, Scope 2, and Scope 3 (under Operational Control)
	Total Scope 1, 2, 3 emissions	5,31,512.747	tCO ₂ e	GRI 305-1 & 305-2	Sum of Scope 1, Scope 2, and Scope 3 (Operational Control and Non-Operational Control)

GRI 304 Biodiversity

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Biodiversity Conservation	Trees planted	240,277	Number	GRI 304-3	Total number of trees planted during FY

People & Human Capital

Committed to put people first — their wellbeing, their safety, their growth, and their right to be heard and treated fairly.
Confirmed by our people — Great Place To Work®.

Where we score highest, our people told us:

- 96% — this is a physically safe place to work
- 91% — I'm proud to tell others I work here
- 91% — when you join, you are made to feel welcome
- 90% — people are treated fairly regardless of gender

This was the year people-systems matured. We put in place a Role Clarity Framework defining who decides, who reviews and who executes; a RACI and communication matrix to make workflows explicit; and strengthened our performance-linked evaluation tied to execution quality, sustainability impact and timeliness. We began rolling out a unified grading and compensation structure across all entities to make fairness systematic rather than situational. We replaced physical suggestion boxes with "**Bindaas Bol**" — QR-based, anonymous, real-time feedback — and constituted an Employee Welfare Committee to safeguard the dignity, hygiene and welfare of our site-based teams.

GRI 401 Employment

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Workforce	Total employees	583	Number	GRI 2-7	Employee headcount
Workforce Diversity	Employees by gender	Male: 486 Female: 97	Number/%	GRI 405-1	Gender-wise employee distribution
Induction	Satisfaction score on induction	4.66	Score	Internal	Average of monthly induction satisfaction score
Induction	% of inductions including sustainability values	100	%	Internal	Sustainability values inclusion rate
Parental Leave	Employees availing parental leave	28	Number	GRI 401-3	Count of employees taking leave
Absenteeism	Monthly average absent rate	1	%	Internal	Monthly absenteeism rate / total no. of months
Attrition	Total number of attritions	125	Number	Internal	Annual attrition number
Job Application	Total number of job applications	374	Number	Internal	Annual number of job applications
Application Diversity	By gender	Male: 297 Female: 77	Number	Internal	Annual number of job applications
Employee Turnover	Total turnover rate	21.33%	%	Internal	Employees who left / average employees × 100

GRI 405 & 406 Workforce Diversity, Equal Opportunity & Non-Discrimination

Total Employees by Age Group

Month	20–30	30–40	40–50	50–60	Above 60	Grand Total
Apr-25	153	251	125	54	6	589
May-25	154	251	128	51	7	591
Jun-25	145	253	129	51	7	585
Jul-25	145	257	129	51	7	589
Aug-25	146	256	130	50	7	589
Sep-25	151	260	133	50	8	602
Oct-25	150	259	136	50	8	603
Nov-25	142	260	134	52	8	596
Dec-25	139	261	135	52	8	595
Jan-26	139	265	137	53	7	601
Feb-26	131	259	137	53	7	587
Mar-26	128	256	138	54	7	583

Equal Remuneration

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Equal Pay	Ratio of basic salary and remuneration of women to men	0.9 : 1	Ratio	GRI 405-2	Average female remuneration / average male remuneration

Wage Ratios Between Genders Across Levels

Level	Female : Male
H5	0 : 1
H4	0.8 : 1
H3	0.9 : 1
H2	1 : 1
H1	0.9 : 1
S2	0 : 1
S3	0 : 1
S1	0 : 1

GRI 405-1 Employees by Age and Gender

Month	20–30			30–40			40–50			50–60			Above 60		
	F	M	Total	F	M	Total	F	M	Total	F	M	Total	F	M	Total
Apr-25	40	113	153	39	212	251	11	114	125	1	53	54	1	5	6
May-25	44	110	154	38	213	251	11	117	128	1	50	51	1	6	7
Jun-25	38	107	145	39	214	253	11	118	129	1	50	51	1	6	7
Jul-25	42	103	145	38	219	257	10	119	129	1	50	51	1	6	7
Aug-25	43	103	146	38	218	256	10	120	130	1	49	50	1	6	7
Sep-25	46	105	151	41	219	260	11	122	133	1	49	50	2	6	8
Oct-25	48	102	150	40	219	259	13	123	136	1	49	50	2	6	8
Nov-25	45	97	142	38	222	260	13	121	134	1	51	52	2	6	8
Dec-25	45	94	139	38	223	261	13	122	135	1	51	52	2	6	8
Jan-26	46	93	139	38	227	265	13	124	137	1	52	53	2	5	7
Feb-26	42	89	131	38	221	259	13	124	137	1	52	53	2	5	7
Mar-26	39	89	128	40	216	256	15	123	138	1	53	54	2	5	7

GRI 401-2 Benefits Provided to Employees

BL Bereavement Leave ML Maternity Leave PTL Paternity Leave SPL Special Leave Comp Off Compensatory Off

Month	BL	ML	PTL	SPL	Comp Off	Total
Apr-25	2	2	0	12	29	45
May-25	2	2	3	23	60	90
Jun-25	1	2	2	37	62	104
Jul-25	2	2	1	17	0	22
Aug-25	1	2	4	16	0	23
Sep-25	1	2	2	15	0	20
Oct-25	1	2	3	37	0	43
Nov-25	2	2	1	24	0	29
Dec-25	2	2	4	34	0	42
Jan-26	0	3	0	26	0	29
Feb-26	2	3	1	18	0	24
Mar-26	0	4	2	31	0	37

Employee Performance Review

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Performance Review	% of employee coverage	100	%	Internal	Employee coverage / total no. of employees % (Eligible Employees)

GRI 403-6 – Health & Wellness Programmes

Month	Initiative	Participation
May	Health Check-Up Camp	91
Jul	Wellness Session – Hepatitis Awareness by ICICI	20
Aug	Wellness Session with ICICI Lombard	All employees invited
Aug	Health Awareness – Hypertension, Diabetes & Health Disorder	All employees invited
Sep	Wellness Session with ICICI Lombard	All employees invited
Sep	Health Awareness – Hypertension, Diabetes & Health Disorder	All employees invited
Oct	Health Awareness Webinar – Importance of Senior Members' Vaccination	Open invite
Nov	IL Take Care App Presentation & Help Desk	50
Dec	Workshop on Meditation and Well-Balanced Life	20

Training & Education for Employees

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Training	Total no. of trainings conducted	307	Hours	Internal	Sum of all training conducted (Technical Skills, Upskilling, Soft Skills, AI, Values, etc.)
Training Coverage	Employees receiving training	5,523	Number	GRI 404-1	Employees trained
ESG Capacity Building	ESG/Sustainability training conducted	7	Number	GRI 404-2	Total ESG training records
EHS Capacity Building	Health & Safety training conducted	1319	Hours/No.	GRI 404-2	Total EHS training records (onsite)
Performance Review	Employees receiving regular performance & career development reviews	100	%	GRI 404-3	Employees reviewed / total employees × 100 (Eligible Employees)

Director Trainings

Theme	Training Topics Covered	No. of Sessions	Total Training Hours
Leadership Diagnostics & Values	Individual leadership assessments; articulation of organisational purpose and core values; mapping of individual roles against collective vision	2	16
Strategy & Performance Management	Balanced Scorecard (BSC) design and finalisation; assignment of key responsibilities; action planning; introduction to the Business Excellence Model	4	32
Governance & Organisational Development	Talent management and succession planning; Business Council governance norms; Business Council Meetings (1st and 2nd); action point review and accountability	5	40
Leadership Effectiveness & Family Charter	Emotional Intelligence assessment and debrief; Business Charter development and finalisation; introduction to the Owners Charter	2	16
Total	13 training sessions completed across FY 2025–26	13	104

Amount Spent on Training, Wellness & Employee Engagement

Category	Amount (Local Currency, ₹)
Employee Engagement	42,07,330.00
Employee Training	3,76,364.00
Employee Wellness	1,09,07,838.00
Grand Total	1,54,91,532.00

How we Build

Committed to get it right the first time. Rework is not only a cost on a balance sheet; it is materials torn out and remade, labour spent twice, and a footprint extended for no gain. Building well and building responsibly are, on a site, the same discipline.

Rather than treat defects and delays as the weather, our teams treat them as data. Through a set of Continuous Improvement Projects, they traced problems to their causes, found the few packages and activities responsible for most of the trouble, and changed the process so the same mistakes could not recur. It is also where much of the year's real environmental saving was made.

Analysing more than 152,000 quality observations across completed projects, our teams identified the five finishing activities — tiling, aluminium doors and windows, false ceilings, gypsum plastering and wooden doors — that drive the bulk of quality cost. Those insights are now applied at our Vaanya and Jade Grove projects through construction-stage controls, against a targeted 70% reduction in rework, and material savings. A step ahead to strengthen material savings and wastage, seven targeted interventions, from vendor pre-qualification to a standardised BoQ enforcing no more than 5% quantity deviation, are now live in our projects.

Doing more with less. Six engineering-led optimisation initiatives — including low-alloy and Fe550-grade steel design, and couplers in place of reinforcement laps. Every tonne of steel and bag of cement not used is embodied carbon not emitted.

GRI 403 Occupational Health & Safety

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Safety Training	OHS training conducted	1319	No.	GRI 403-5	Total training records (staff + workmen)
Fatalities	Employee fatalities	0	Number	GRI 403-9	Count of cases
Fatalities	Worker/contractor fatalities	0	Number	GRI 403-9	Count of cases
Injuries	Lost Time Injury (LTI) cases	0	Number	GRI 403-9	Count of cases
Injury Rate	Lost Time Injury Frequency Rate (LTIFR)	0	Rate	GRI 403-9	$LTI \times 1,000,000 / \text{total hours worked}$
Near Miss	Near miss incidents reported	950	Number	Internal	Count of reported near misses
Restricted Work Cases	Restricted Work Cases reported	15	Number	Internal	Count of reported restricted work cases
First aid cases	Total Number of First Aid Cases	195	Number	Internal	Count of total reported first aid cases
Number of Pest Control Treatment	Total Number of Pest Control Treatment	1330	Number	Internal	Total Count of pest control treatments

GRI 204, 308 & 414 Sustainable Procurement & Supplier Assessment

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Procurement	Total procurement spends	1,919,092,781.74	₹	GRI 204-1	Sum of annual procurement expenditure
Local Procurement	Procurement from local suppliers	1,383,355,358.71 72.1% of total	₹/%	GRI 204-1	Local procurement spend / total procurement spends × 100
Responsible Sourcing	Green/sustainable material procurement	345,836,948.06 18% of total	₹/%	GRI 301-2	Sum of annual sustainable procurement expenditure
Vendor Screening for ESG Alignment	Supplier ESG programmes	100% screening Continuous engagement at registration	%	GRI 308/414	% of vendors screened

GRI 205, 2-26 & 2-27 Ethics, Grievance & Compliance

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Grievances	Total grievances received and resolved	4,051	Number	GRI 2-26	Count of grievances
Grievances	Average closure time	1.56	Days	Internal	Average closure time

Green Building & Management System Certifications

Category	Data Point	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Green Buildings	IGBC/GRIHA/other green building certifications	11	No./Details	GRI 302, 304	Count of certified projects

GRI 201, 203 & 413 Corporate Social Responsibility (CSR)

GRI Ref.	Category	Initiatives Supported	Amount (₹)
GRI 203-1	Infrastructure Investments	Nature Park; Nimtola Ghat	29,62,765
GRI 413-1	Local Community Programmes	Samaritan; CREDAI; Sri Ram Krishna Sevangan; Durga Puja Facilitation; Traffic Safety	50,80,173
	Total CSR Expenditure	FY 2025–26	80,42,938

Audits

Audits

Category	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
EHS Audit	92	Number	Internal	Sum of internal and external EHS audits
ESG Audit	11	Number	Internal	Sum of ESG audits
ISO Audit (QMS, EMS, OHAS)	1	Number	External	Sum of complete audit activity conducted

Environmental Quality Monitoring

Category	FY 2025–26	Unit	GRI Ref.	Calculation Methodology
Ambient Air Quality Monitoring	938	Number	Internal	Total number of monitoring across project sites
Noise Monitoring	428	Number	Internal	Total number of monitoring across project sites
LUX Level Monitoring	453	Number	Internal	Total number of monitoring across project sites

Climate Risk Assessment

GRI 201-2: Financial implications and other risks and opportunities due to climate change

Approach

The assessment evaluated how the low-carbon transition and intensifying climate hazards may affect PS Group's development portfolio, asset values, and access to financing. The analysis combines internationally recognised climate scenario frameworks with India-specific regulatory, market, and financial trends, applied to the Group's asset-light, Kolkata-concentrated business model and its growth and geographic-expansion plans.

Two risk categories were examined. Transition risks arise from policy, legal, technology, market, and reputational shifts in the move to a low-carbon economy; physical risks arise from acute weather events and chronic environmental change across the Group's operating and target geographies. Each risk was assessed for financial magnitude, irreversibility, and sensitivity to financing terms, then prioritised against the Group's strategic objectives.

Framework	What it tested
CRREM 1.5°C	Whether building carbon intensity stays within a Paris-aligned pathway, avoiding future stranding.
IEA (SDS, B2DS, NZE2050)	Exposure to energy-system transformation, operating-cost volatility, and electrification pressure.
IPR Forecast Policy Scenario	Resilience to sudden tightening of Indian building, energy, water, and emissions regulation.
NGFS scenarios	How financial institutions price climate risk into lending, valuation, and insurance.
RCP / SSP pathways	Severity of acute and chronic physical hazards across Kolkata and expansion cities.

Potential Risks Posed

The Group's risk profile is asset-performance heavy rather than compliance heavy. The most material exposures concentrate at the design and site-selection stage, where decisions are difficult or impossible to reverse economically once a building is constructed. Risks were categorised into three tiers by their threat to long-term asset value.

Tier	Nature of risk	What it threatens
Tier 1	Strategic / asset-level value risks — CRREM misalignment, flooding exposure, extreme heat and cooling demand, financing penalties, technology obsolescence, water stress, insurance withdrawal.	Valuation, financing access, and long-term bankability.
Tier 2	Structural business and margin risks — energy-cost volatility, regulatory shock, retrofit-cost escalation, material cost pass-through, demand shift to efficient homes.	Margins, timelines, and competitiveness.

Tier 3	Operational / process risks — ESG reporting obligations, design modelling costs, emerging-technology uncertainty, weather-related construction delays.	Reporting, governance, and execution efficiency.
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Top priority risks (scoring high across financial magnitude, irreversibility, and financing sensitivity): CRREM misalignment / stranding, coastal and urban flooding, financing sensitivity under NGFS Net Zero 2050, energy-cost volatility, and cooling-demand escalation under heat scenarios.

Mitigation Strategies

Mitigation centres on resilience built in at the design and procurement stage, where it is most cost-effective, supported by governance and data capability to satisfy lenders, insurers, and buyers.

Risk addressed	Mitigation strategy
CRREM misalignment / stranding	Design projects to the 1.5°C pathway: high-performance envelopes, efficient HVAC, electrification readiness, on-site renewables, and robust metering.
Physical climate exposure	Site selection and plinth/drainage decisions informed by flood and heat data; resilience measures for flooding, heat, and water built into design.
Financing sensitivity	Maintain measurable energy and carbon performance data to support favourable lending terms.
Energy-cost volatility	Reduce demand first through passive design and efficient systems, then add solar and storage readiness to limit tariff exposure.
Regulatory shock (IPR FPS)	Design beyond current codes for energy, water reuse, and drainage so projects absorb sudden tightening without redesign.
Material & technology cost	Procurement planning and supplier diversification to manage cement, steel, and renewable-component price volatility.
Reporting & governance	ESG data governance and disclosure readiness aligned to BRSR-type expectations flowing down through vendors and lenders.

Together these measures protect asset value, sustain financing competitiveness, and position the portfolio to remain viable, insurable, and attractive in a low-carbon, climate-constrained market.



certifies that



in accordance with **ISO 9001:2015**

for the scope of

Design and Construction of Residential & Commercial Building

The certificate is valid from **2025-06-27** until **2028-06-13**

Subject to successful completion of annual periodic audits

The present status of this certificate can be obtained through TUV SUD website by scanning below QR code and by entering the certificate number (without spaces) on web page. Further clarifications regarding the status & scope of this certificate may be obtained by consulting the certification body at info.in@tuvsud.com

Certificate Registration No. 99 100 19955

Date of Initial certification: 2019-06-14

Issue Date: 2025-06-27 Rev. 00

Break

Rahul Kale
Head of Certification Body
of TÜV SÜD South Asia Private Limited,
Mumbai
Member of TÜV SÜD Group



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ISO 9001

ZERTIFIKAT ◆ CERTIFICATE ◆ 認証証書 ◆ CERTIFIKAT ◆ CERTIFICADO ◆ CERTIFICAT



certifies that



in accordance with **ISO 14001:2015**

for the scope of

Design and Construction of Residential & Commercial Building

The certificate is valid from **2025-06-27** until **2028-06-13**

Subject to successful completion of annual periodic audits

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Certificate Registration No. 99 104 00842

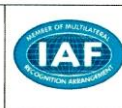
Date of Initial certification: **2019-06-14**

Issue Date: 2025-06-27 Rev. 00

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Rahul Kale
Head of Certification Body
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ISO 14001



certifies that



has implemented Occupational Health and Safety Management System
in accordance with **ISO 45001:2018**
for the scope of

Design and Construction of Residential & Commercial Building

The certificate is valid from **2025-06-27** until **2028-06-13**

Subject to successful completion of annual periodic audits

The present status of this certificate can be obtained through TUV SUD website by scanning below QR code and by entering the certificate number (without spaces) on web page. Further clarifications regarding the status & scope of this certificate may be obtained by consulting the certification body at info.in@tuvsud.com

Certificate Registration No. **99 117 00111**

Date of Initial certification: **2019-06-14**

Issue Date: 2025-06-27 Rev. 00

Break

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