

14th July 2026

The National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, G Block Bandra Kurla Complex Bandra(E) Mumbai – 400 051 Code: EIHOTEL	BSE Limited Corporate Relationship Dept. 1 st Floor, New Trading Ring Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai – 400 001 Code: 500840
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Sub: Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2025-26

Dear Sir / Madam,

Pursuant to the Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), please find enclosed herewith a copy of the Business Responsibility and Sustainability Report (“BRSR”) alongwith Independent Assurance Statement of the Company for the Financial Year 2025-26 which forms part of the Integrated Annual Report for the Financial Year 2025-26.

The above may be taken on record.

Thank you,

Yours faithfully,
For **ElH Limited**

Lalit Kumar Sharma
Company Secretary

CIN: L55101WB1949PLC017981

Corporate Office: 7, Sham Nath Marg, Delhi – 110 054, India/ Telephone: +91 - 11- 2389 0505 /
Website: www.eihltd.com, Email: isdho@oberoigroup.com

Registered Office: N-806-A, 8th Floor, Diamond Heritage Building, 16, Strand Road, Fairley Place, Kolkata - 700001

Business Responsibility & Sustainability Report (FY 2025-26)

SECTION A General disclosures

Principle 1

Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

Principle 2

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

Principle 3

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

Principle 4

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

Principle 5

Businesses should respect and promote human rights

Principle 6

Businesses should respect and make efforts to protect and restore the environment

Principle 7

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

Principle 8

Businesses should promote inclusive growth and equitable development

Principle 9

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

SECTION B Management and process disclosures

SECTION C Principle-wise performance disclosure

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

SECTION A – GENERAL DISCLOSURES

Details

1.	Corporate Identity Number (CIN) of the Listed Entity	L55101WB1949PLC017981
2.	Name of the Company	EIH Limited
3.	Year of incorporation	1949
4.	Registered office address	N-806-A, 8 th Floor, Diamond Heritage Building, 16, Strand Road, Fairley Place, Kolkata - 700001
5.	Corporate address	7, Sham Nath Marg, Delhi – 110 054
6.	E-mail	isdho@oberoigroup.com
7.	Telephone	91 - 11- 2389 0505
8.	Website	www.eihltd.com
9.	Financial year for which reporting is being done	FY 2025-26 (1 st April 2025 – 31 st March 2026)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) The National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	Rs. 1,250.73 (in Millions)
12.	Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Name: Vineet Kapur, Designation: Chief Financial Officer, E-mail: isdho@oberoigroup.com , Telephone no.: 011-23890505
13.	Reporting boundary	Standalone Basis – This report covers information of EIH Limited Owned & Leased properties that include 13 Hotels & Restaurants, 7 Business Units & 4 Offices. Hotels & Restaurants- Maidens Hotel, The Oberoi Udaivilas, The Oberoi Vanyavilas, The Oberoi Bengaluru, The Oberoi Mumbai, The Oberoi New Delhi, Trident Bandra Kurla, Trident Nariman Point, The Oberoi Rajgarh Palace, Wildflower Hall, Shimla & The Oberoi Grand Kolkata (under renovation), AMADEO, Cou Cou Patisserie Business Units –Oberoi Flight Services Chennai, Oberoi Flight Services Delhi, Oberoi Flight Services Kolkata, Oberoi Flight Services Mumbai, Oberoi Aviation, Oberoi Contact Centre* & Loyalty Division* Offices - The Oberoi Centre, EIH Limited – Head Office and Corporate Office*, Registered Office Kolkata & Corporate Office Gurgaon. <i>Note: Quantitative information for previous financial year has been reinstated to suit the current financial year reporting boundary.</i> <i>*Business units and offices within Maidens Hotel complex.</i>
14.	Name of assurance provider	DNV Business Assurance India Private Limited ('DNV')
15.	Type of assurance obtained	Limited level of assurance for BRSR 9 Core Attributes

Products and Services

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real Estate activities	Renting of Investment properties	1.03%
2	Hotel Services	Accommodation, Food & Beverage and Other Services provided by hotel, resorts, restaurants, caterers, etc.	98.97%

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Rooms	55101	42.87%
2	Food & Beverages	56101, 56301	36.60%
3	Other Services (Revenue from shop license fee, management and marketing fee, laundry, spa, guest transfers, membership fee, loyalty program and other allied services)	74909, 47190, 79900, 96010, 96020, 96905, 49223	19.50%
4	Renting of Investment properties	68100	1.03%

Operations

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

Location	Number of plants	Number of offices	Total
National*	20	4	24

*Includes EIH Limited Owned properties and offices only.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8 States (Maharashtra, West Bengal, Karnataka, Rajasthan, Madhya Pradesh, Himachal Pradesh, Haryana & Tamil Nadu) & 1 Union Territory (Delhi)

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

0.23%

c. A brief on types of customers

EIH Limited's business is rooted in the confidence and long-standing relationships we have built with our guests. As a leading name in luxury hospitality, we cater to a wide spectrum of customer segments, including:

- Leisure, business, wellness and experience seekers, both individuals and groups who seek high-quality hospitality experiences
- Guests from diverse cultural and regional backgrounds who look for luxurious stays, fine dining and thoughtfully curated experiences
- Corporate clients, travel partners and event planners who rely on our premium venues and service excellence
- Discerning travellers with an interest in bespoke culinary offerings and highly personalised service

Our commitment to delivering consistent, world-class experiences has enabled us to nurture enduring guest loyalty and maintain our position as a trusted leader in the luxury hospitality sector.

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	3,321	2,505	75%	816	25%
2.	Other than Permanent (E)	2,071	1,499	72%	572	28%
3.	Total employees (D + E)	5,392	4,004	74%	1388	26%
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	3,099	2,954	95%	145	5%
6.	Total workers (F + G)	3,099	2,954	95%	145	5%

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	1	1	100	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	3	33.33
Key Management Personnel	2	-	-

22. Turnover rate for permanent employees and workers

Name	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	39%	53%	42%	30%	44%	33%	31%	55%	36%
Permanent Workers [^]	-	-	-	-	-	-	-	-	-

[^]Workforce of EIH Limited does not constitute any permanent workers. All our workers are hired through third party vendors

Holding, subsidiary and associate companies (including joint ventures)

23.

(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 participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	Svara Hotels Limited (Formerly Mumtaz Hotels Limited)	Indian Subsidiary which is also a joint venture	60	No
2	Oberoi Kerala Hotels and Resorts Limited	Indian Subsidiary which is also a joint venture	80	No
3	EIH International Ltd, BVI	Overseas Subsidiaries	100	No
4	EIH Holdings Ltd., BVI	Overseas Subsidiaries	100	No. Overseas subsidiary companies are encouraged to follow the Business Responsibility initiatives of the Company. However, these Overseas subsidiaries adhere to their local regulatory and compliance requirements.
5	PT Widja Putra Karya, Indonesia	Overseas Subsidiaries	70	
6	PT Waka Oberoi Indonesia	Overseas Subsidiaries	90.00	
7	PT Astina Graha Ubud, Indonesia	Overseas Subsidiaries	60	
8	EIH Associated Hotels Limited	Domestic Associate Companies	36.81	No. The entity publishes a BRSR report on standalone basis.
9	USmart Education Limited	Domestic Associate Companies	25.10	No
10	La Roseraie De L'Atlas	Overseas Associate Company and also a Joint Venture	47.93	No
11	Avis India Mobility Solutions Private Limited	Domestic Joint Venture	40	No
12	Oberoi Mauritius Limited	Overseas Joint Venture	50	No
13	Island Resort Limited (subsidiary of Oberoi Mauritius Limited)	Overseas Joint Venture	50	No
14	Tourism Investment Company at Sahl Hasheesh	-	10.79	No
15	EIH London Investments Limited	Overseas Subsidiary	100	No
16	TP Varun Limited	Domestic Associate Companies	26	No

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (in Rs.) - 28,124.91 INR Million

(iii) Net worth (in Rs.) - 46,886.79 INR Million

Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance 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, we have a stakeholder engagement policy which includes communities. Our stakeholders can directly report their concerns to our CSR partners or our employees. https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	-	-	-	-	-	-
Investors (other than Shareholders)	Yes, to ensure effective communication and prompt resolution of any concerns raised by our investors and shareholders, our Company has developed a dedicated webpage that includes a comprehensive list of FAQs on investor services, request forms, details of correspondence addresses and information on how to raise complaints. In addition, shareholders can also raise a complaint through our dedicated portal for shareholder grievances, SCORES, ODR Portal. The Company vigilantly manages e-mail addresses, isdho@oberoigroup.com and invcom@oberoigroup.com to provide assistance to shareholders. We also have a Stakeholder engagement policy. https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf , https://www.scores.gov.in/admin/Welcome.html , https://www.scores.gov.in/admin/Welcome.html	11	-	-	23	-	-

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
Employees and workers	Yes, we have a robust grievance mechanism for our employees. Policies such as; The Oberoi Code of Conduct, POSH, Stakeholder Engagement Policy & Whistle-Blower define boundaries and provide mechanisms enabling employees and workers to raise their concerns and seek redressal. https://www.eihltd.com/about/oberoi-dharma/ https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf https://www.eihltd.com/-/media/eihltd/investors/policies/eih-whistleblower-policy-nov-25.pdf	2	-	-	12	-	-
Customers	Yes. At EIH Limited, we are deeply committed to understanding and addressing guest concerns to sustain customer loyalty and service excellence. To this end, we have established multiple accessible channels for receiving and responding to feedback, including: - Email and telephone support – Feedback forms and guest satisfaction surveys. https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	2	-	-	13	-	-
Value Chain Partners	Yes, The Link is available in our business code of conduct as well as in our Supplier code of conduct. The same is also provided in our purchase order's T&C column, in case the supplier needs to connect with us. We also have a stakeholder engagement policy which includes suppliers. https://www.eihltd.com/-/media/eihltd/investors/policies/stakeholder-engagement-policy.pdf	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Engagement & Development	Opportunity	Our employees are central to our business strategy. The exceptional conduct of our employees is what differentiates us as the front runners in the hospitality industry. Guests' experiences are predominantly shaped by employee behaviour. We have entrusted our employees with the responsibility of demonstrating a conduct that stands testimony to "The Oberoi" brand values. We impart regular skill development and skill enhancement training to our employees that can help them in their personal and professional development within and beyond the organisation.	-	Positive
2	Corporate Governance	Opportunity	The legacy of the "The Oberoi Group" that spans across eight decades and continues to endure and thrive, is a reflection of our robust governance, commitment to upholding the highest standards of ethics, and adherence to all the statutory requirements. The Company maintains an organisational-wide integration of responsible business conduct through a strong governance architecture built on the bedrock of the principles of "The Oberoi Dharma"	-	Positive
3	Customer Satisfaction	Opportunity	Our commitment to provide profound customer satisfaction is ingrained in our fundamental code of conduct that lays out the expectation of putting the customer first, the Company second, and self-last. Through our exquisite stays, bespoke opulence, exceptional services, personalised experiences, culinary delights, and prioritisation of customer privacy, we have adopted an all-encompassing approach to customer satisfaction. Our excellence and exceptional competence are exhibited in the loyalty of our invaluable guests from across the world.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Energy & Emissions	Risk	The luxury hospitality industry is an electricity-intensive industry. Taking cognisance of our nature of operations and our uncompromising commitment to guest satisfaction, we require an uninterrupted power supply 24/7 to cater to primary aspects of guest's needs. We are also aware of our direct reliance on fossil fuels for heating systems in our hotel and are conscious of the impact of our operations on our carbon footprint. Being a responsible organisation, we are actively working toward achieving energy efficiency.	In our endeavour to decarbonise our operations, we are undertaking various energy-saving initiatives such as leveraging the benefits of green architecture, equipping our premises with energy-efficient technologies, and transitioning to clean energy sources.	Negative
5	Employee and Customer Health & Safety	Opportunity	- The safety of our guests is an integral and primary aspect of our value proposition. Our premises are immaculately maintained in accordance with internationally validated safety and hygiene standards, immensely contributing to their overall satisfaction and positive experience. - We are making continual efforts to foster a safe and secure environment for our employees that ensures optimal physical and mental well-being. To this end, we maintain adequate health and safety management systems and have undertaken measures aimed at promoting employee well-being.	-	Positive
6	Food quality & Safety	Opportunity	We create exquisite dining experiences where artisanal cuisines and culinary delights are handcrafted by world renowned chefs, using finest ingredients sourced for their quality and freshness. Our commitment to food safety is unwavering as we adhere to best-in-class standards in food preparation. We strictly comply with FSSAI licensing and guidelines, ensuring that every aspect of our food handling, sourcing, and preparation meets the regulatory requirements.	-	Positive

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Data Privacy & Cybersecurity	Risk	The speeded transition to a digitally equipped ecosystem amidst COVID comes with an increased potential risk of data breaches and also expands the attack surface for potential cyber threats. Inadequate data security measures may result in loss of confidential data, pose threat to customer privacy, create trust gaps, and attract legal consequences for the Company.	We have a stringent approach to how we collect, use, and disclose information. We have dedicated Data Protection Officers, to address data privacy concerns. Our dedicated adherence to the applicable data privacy regulations is upheld through the integration of various obligations, industry best practices, and tools as outlined in our global Privacy Policy.	Negative
8	Water Management	Risk	Water is an essential resource, facilitating multiple activities in our day-to-day operations such as personal cleansing, flushing, laundry, kitchen activities, landscaping, swimming pools, cooling etc. Considering our reliance on water to sustain our daily operations, a disruption in the water supply can have a profound impact on the smooth functioning of our operations.	We have implemented several water-saving initiatives and technologies across our hotels such as installation of sewage treatment plants, low-flow fixtures at showerheads and toilets, and aerator-based faucets. Through the effective implementation of Zero Discharge Mechanism across multiple hotels, we are reusing all the treated wastewater for horticulture purposes. Discharge of water into the environment if any is contingent upon the requisite treatment process.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Climate Change	Risk	The rise in global temperatures is devastatingly leading to an increased likelihood of natural disasters. For EIH Limited, this poses a significant threat of damage to our heritage infrastructures, livelihood, and disruption of supply chain in such high-risk areas. Extreme weather conditions have also led to greater reliance on energy sources to always maintain ideal indoor temperature for our guests and an increase in the associated cost.	At EIH Limited, we are integrating advanced technologies, building materials, and structural solutions into our infrastructure that enable passive cooling. Additionally, we aim to build weather resilience by making a significant investment in disaster management and developing a coping mechanism to deal with such situations	Negative
10	Risk & Crisis Management	Opportunity	At EIH Limited our vision for the future is guided by our proactive assessment of our external and internal risk and opportunities. Our Board maintains an oversight of all the emerging challenges and prospects through its risk management committee and takes strategic actions toward risk mitigation to ensure resilience and business continuity even in the face of disruption.	-	Positive
11	Waste Management	Risk	At EIH Limited, we are aware of the environmental repercussions that may occur due to any negligence in waste handling. Inadequate waste disposal can cause habitat degradation, lead to pollution of air, water bodies, and soil, and pose serious health hazards to our employees and the communities.	Our waste handling and management system is guided by the 3R model- Reduce, Reuse, and Recycle. We take responsible efforts toward waste management, which includes proper separation of dry and wet waste, refrigeration of wet waste to delay spoilage, recycling of plastic and other waste to the maximum extent possible, disposal of e-waste and other hazardous waste to government authorised vendors and recyclers.	Negative

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Impact on Biodiversity & Nearby Communities	Risk	We acknowledge the possibility of accidental impact that our operations may have on biodiversity and our nearby communities. Our occasional contribution to carbon emissions and reliance on natural resources such as water have potential environmental impact, affecting the biodiversity and local communities in the areas where we operate.	We ensure complete adherence with all the applicable statutory environmental regulations in our operations. All our construction and expansion projects are subject to granting appropriate environmental consent by the regulated authorities.	Negative
13	Supply Chain Management	Risk	Because of the heightened public awareness of any negative environmental and social impact, sustainable supply chain management has become an integral aspect of business strategy. It can significantly affect the growth trajectory, thus also affecting the overall return for the shareholders	We are working closely with our suppliers to contain our overall environmental and social impact. In our endeavour to create a responsible supply chain, we are prioritising sourcing from local suppliers. As laid out in our suppliers' contract, we encourage our suppliers to integrate sustainability across their business operation.	Negative
14	Community Relations	Opportunity	Our social initiative is aimed at supporting the underserved and unprivileged sections of the society. Our hotels continually work with and for the betterment of the local communities on various environmental and social initiatives. Thus, enabling us to forge strong relationships with the communities.	-	Positive

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. At the Company, we have a robust management framework in place which enables us to align with the NGRBC Principles with respect to structure and policies to ensure we continue to deliver our best in an ethical, and responsible way. This encompasses transparent and principled business practices that hold us accountable, as well as protect the interests of our stakeholders, including customers and employees.

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management processes

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. (a)	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. (b)	Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No
1. (c)	Web Link of the Policies, if available	Diversity and Inclusion Policy has been approved and implemented by the Group CHRO Health, Safety, and Environment Policy has been approved and implemented by the Group CHRO P1: Code of Conduct; Whistle blower Policy; Code of Conduct for Prevention of Insider Trading; Related Party Transaction Policy; Risk Management Policy P2: This aspect has been addressed in our Supplier Code of Conduct which is available on our https://www.eihltd.com/-/media/eihltd/investors/policies/supplier-coc-policy_eih.pdf P3: Code of Conduct; Diversity and inclusion Policy; Health, Safety and Environment Policy; Whistle blower Policy; POSH P4: Stakeholder Engagement Policy P5: Code of Conduct; Diversity and inclusion Policy; Human Rights Policy P6: Health, Safety and Environment Policy; Risk Management Policy P7: Public Policy Advocacy Policy P8: CSR Policy P9: Privacy Policy, Information policy and procedures are internal and available on APEX portal. All the policies (other than those available on our intranet) have been hosted on this webpage: https://www.eihltd.com/investors/policies/								

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	FSSAI	-	-	-	-	-	-	ISO 27001
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	As we embark on our sustainability journey and intensify our efforts in monitoring our performance, we aim to expand our strategic vision by incorporating the crucial findings of our assessment to establish both aspirational and realistic goals. We are actively working towards setting measurable goals and implementing effective mechanisms to assess our performance against these goals and targets. We have set a goal of achieving net zero emissions by 2050. We are also working towards procuring green energy and aligning new projects with green building standards by usage of solar plants, and usage of energy efficient motors and machines. We strive towards best-in-class health and safety practices for our employees and workers.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The details will be available in our Integrated Report for Financial Year 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)	Please refer the section on Performance Review, page no. 86 of the Integrated report for FY 2025-2026.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	- Name: Vikramjit Singh Oberoi - Designation: Managing Director and Chief Executive Officer - Email: isdho@oberoigroup.com - Tel: 011 23890505								
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. The Board of Directors of EIH Limited provides strategic leadership and ensures that the interests of all stakeholders are protected. ESG considerations form an integral part of the Company's strategic agenda. Our sustainability framework focuses on proactively identifying ESG-related risks and opportunities, establishing clear targets, and operationalising them through well-defined policies and procedures. The Board's Risk Management Committee oversees the identification and monitoring of environmental-related risks and emerging opportunities. Climate Risk Aspect: - We embed excellence by proactively managing risks and crises, including those stemming from climate change. - Accelerating decarbonisation across our operations is an urgent priority and a cornerstone of our climate resilience. - By actively reducing our environmental footprint, we both mitigate long-term risks and uphold our corporate responsibilities. - We conducted a comprehensive climate risk assessment using IPCC and IEA scenario models to evaluate potential risks to our business and sustainability objectives.								

Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
	- We analysed a spectrum of futures from optimistic to more challenging to prepare for climate shifts and low-carbon transitions supported by robust modelling. - Our approach aligns with IFRS S2 Climate-related Disclosures and the TCFD framework, ensuring our strategies remain resilient and comprehensive. - Through thorough risk assessment, we aim to address future challenges effectively and reinforce our long-term vision for sustainable growth. - The Management Committee oversees and drives the execution of all related initiatives. In addition, each Oberoi and Trident property has a dedicated Green Team, comprising Heads of Departments, responsible for conceptualising and implementing initiatives that drive energy conservation and environmental stewardship. The Company's social development programmes are guided and supervised by the CSR Committee, ensuring alignment with statutory requirements and long-term community objectives.								

10. Details of Review of NGRBCs by the Company:

	Subject for Review	a. Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	b. Frequency (Annually/Half - yearly/ Quarterly/Any other – please specify)
1	Performance against above policies and follow up action.	P1 - Committee of the Board P2 - CEO, CFO, MD, CHRO, Deputy Vice-President Procurement P3 - Functional Head-HR, Security and Engineering P4 - Committee of the Board P5 - Functional Head-HR P6 - Functional Head-HR, Security and Engineering P7 - Committee of the Board P8 - Committee of the Board P9 – Another committee	Yes, the policies of our Company are reviewed periodically or on a need basis by the Board/Committees of the Board/Senior Management. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented. P1 – Periodic or on a need basis P2 – 5 years P3 – P9 - Periodic or on a need basis
2	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances.	As part of our strong commitment to ethical and transparent governance, we adhere to the all the applicable laws, regulations, and statutory requirements. During the reporting period, there were no instances of non-compliance reported by the Company.	

11	Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		No, the entity periodically carries out the assessment of various aspects covered in the policies internally through established mechanisms.								

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

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)	Not Applicable. All Principles are covered by a policy.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Our commitment to excellence across all facets of our business is built on the trust and confidence of our stakeholders. At EIH Limited, we remain steadfast in strengthening these relationships and safeguarding stakeholder interests by always upholding responsible and ethical conduct. The Company's dedication to the highest standards of ethical behaviour is reflected in our fundamental Code of Conduct, The Oberoi Dharma. Each year, the Company's Directors, Key Managerial Personnel, and Senior Management formally reaffirm their adherence to The Oberoi Dharma through written confirmation. This guiding philosophy serves as a compass for our employees and partners, encouraging them to embody integrity, honesty, and accountability in every aspect of their roles. Compliance with these principles is operationalised through our Code of Conduct, which outlines clear expectations and the implications of responsible behaviour. Any deviation from the Code is treated as misconduct and addressed with due seriousness. Furthermore, through our Whistleblower Policy, we encourage employees and other stakeholders to report any violations of ethical conduct without the fear of retaliation.

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	% of persons in respective category covered by the awareness programmes
Board of directors	2	Regulatory updates	100%
Key managerial personnel	4	Code of conduct Prevention of Insider Trading Listing Regulations	100%
Employees other than BOD and KMPs	1,833	P1(Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable), P5(Businesses should respect and promote human rights) & Health and Safety	93%
Workers	801	Human Rights, Skill Upgradation, Health and Safety	74%

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 (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 agency/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine			Nil		
Settlement					
Compounding fee					

Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agency/judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil		
Punishment					

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

Name of the regulatory/enforcement agencies/judicial institutions	Case Details
	Nil

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

Yes. The Company has embedded anti-corruption and anti-bribery commitments within its Code of Conduct, which mandates compliance with all applicable laws and regulations. The Code addresses key areas including prevention of bribery, corruption, and conflicts of interest, and any violation is treated with the highest degree of seriousness attracting strict disciplinary action under both internal policies and relevant laws.

This commitment is further reinforced through the Company's Whistleblower Policy, which covers employees, business partners, and vendors, providing a safe and confidential channel to report concerns related to bribery or corruption, with explicit protection against retaliation.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Name	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable

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

	FY 2025-26	FY 2024-25 [^]
Number of days of accounts payables	71	73

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

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 dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	4.8%	4.6%
	b. Sales (Sales to related parties/Total Sales)	5.4%	5.8%

Parameter	Metrics	FY 2025-26	FY 2024-25 [^]
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	-	-
	d. Investments (Investments in related parties/Total Investments made)	99.3%	99.5%

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

For our hotels in India, and in line with our ESG commitments, we prioritise ethical and transparent buyer-supplier relationships to ensure sustainable growth and protect our brand integrity. We have partnered with suppliers who share our values and uphold high standards of environmental, social, and governance practices.

Our Suppliers' Code of Conduct and Vendor Agreement outlines key expectation on human rights, legal compliance, environmental responsibility, health and safety, information security, and responsible sourcing. Vendors are also required to adhere to The Oberoi Dharma, the Whistleblower Policy, and the Data Protection Policy. These requirements are reinforced during onboarding and through annual tenders, wherever applicable.

Through these measures, we aim to maintain a responsible and resilient supply chain that supports our long-term ESG objectives.

Topics/principles covered under the training	Total number of awareness programmes held	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
9 NGRBC principles & BRSR guidelines - ESG KPIs for suppliers - Global ESG frameworks - Skill Development	2 Programmes conducted on ESG 6 Programmes on Skill development (Ariba Training)	5%

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

Yes, the Company has established and implemented comprehensive policies and procedures to prevent and manage any potential conflicts of interest involving the Board of Directors. A robust governance mechanism requires each Board member to disclose, at the start of every financial year and subsequently whenever changes occur a detailed list of entities in which they hold any interest. To further identify, assess, and manage potential conflicts, EIH Limited has adopted a Related Party Transaction Policy. This policy outlines a thorough process for reviewing and approving related-party transactions on a quarterly basis, ensuring that any actual or perceived conflicts of interest are carefully evaluated. The Audit Committee and the Board periodically review this policy at least once every three years, or more frequently if required to ensure continued alignment with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013, and to incorporate any necessary amendments.

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe.

As a leading name in luxury hospitality Industry EIH Limited is dedicated towards perfecting guest experience by offering bespoke, personalised stays backed by the highest standards of service and care. Beyond delivering exceptional hospitality, we remain committed towards enhancing the quality of life in the communities where we operate and safeguard the natural environment. Environmental responsibility is deeply embedded in our business philosophy. We aspire to build an organisation that consistently prioritises sustainability using natural products, effective recycling practices, and processes that reduce our ecological footprint. To advance this commitment, we continue to make significant investments in new technologies and operational systems that help to minimise environmental impact. We have also established mechanisms to assess, monitor, and understand our environmental footprint, enabling us to measure progress and strengthen our sustainability performance over time.

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

	FY 2025-26	FY 2024-25 [^]	Details of improvements in environmental and social impacts
R&D	Nil	Nil	For FY 24-25 and FY25-26, we haven't separately tracked our R&D spend on ESG.
Capex	8.5%	8.1%	In FY26, major capital expenditure was incurred on the purchase of Electric Vehicles, upgraded DG sets compliant with stricter environmental norms. In FY25, capital expenditure was incurred on the purchase of solar water heaters, replacement of gas fire boiler with electric heat pumps for main pool heating, LED TVs, hybrid vehicles among others.

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

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

Yes

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

96% (Procured within country to reduce carbon footprints pertaining to import logistics)

Note: By embedding ESG parameters in our supplier's contract, the Company encourages all its value chain partners to integrate sustainability across their business operations. This is further reiterated through our Supplier's Code of Conduct.

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.

Waste type	Waste management procedure in place
Plastic (including packaging)	Not Applicable. As EIH is a part of the service sector in the hospitality business, it does not engage in production or the manufacturing of any products.
E-waste	
Hazardous waste	Our approach to waste management is anchored by the 3R model -Reduce, Reuse, and Recycle. Please refer to the responses under Principle 6, Essential Indicator and/or Question 10 for more details.
Other waste (wastepaper and paper products)	

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 EPR plan submitted to Pollution Control Boards?

No, this is not applicable for the organisation.

Leadership Indicators

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:

NIC Code	Name of Product/Service	% of Total Turnover Contributed	Boundary for which Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain, if yes provide the weblink
Not Applicable						

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	Action taken
Not Applicable		

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).

Indicate input material	Recycled or re-used input material to total material.
Toiletries	We have introduced sustainable products for guest amenities which includes Aluminium bottles for toiletries, wooden comb, wooden handle shaving razor, paper pack toothbrush etc.
Packaging	We maintain a strict policy of eliminating single-use plastic across all our properties. To minimise plastic consumption and waste, we have installed in-house bottling plants at our hotels, thereby replacing plastic water bottles entirely.
Food & Beverages	In alignment with our commitment to environmental sustainability, we have implemented measures to ensure optimal utilisation of all food resources. Organic waste converters have been installed across our hotels, and wet and dry food waste is carefully segregated. A substantial portion of the segregated waste is processed through composting machines or traditional compost pits to produce organic compost, which is reused for horticulture. Remaining food waste is responsibly handed over to the municipal corporation through authorised vendors for appropriate recycling or disposal.

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

Waste Details	FY 2025-26			FY 2024-25		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)	By nature of operations, this is not applicable to the business.					
E-waste						
Hazardous waste						
Other 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
By nature of operations, this is not applicable to the business.	

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

At EIH Limited, we recognise our responsibility to provide a safe and secure environment for both our employees and guests, ensuring their overall well-being. Safety is a core pillar of our value proposition, and all operational and business processes are designed with safety as a fundamental priority. To reinforce this commitment, we provide regular training to our teams on various aspects of safety and security. Through the collective dedication of our employees, our properties consistently uphold the highest standards of safety, hygiene, and operational excellence. With our recent adoption of internationally validated enhanced safety standards, we have further elevated our benchmarks, setting new standards within the industry. These achievements reflect the diligence, professionalism, and integrity with which our employees perform their duties every day. Their conduct embodies the values and principles that define EIH Limited. We deeply value their contributions and are committed to fostering a harmonious, inclusive, respectful, and safe workplace where they feel supported and empowered.

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	2,505	2,505	100	2,505	100	-	-	2,505	100	-	-
Female	816	816	100	816	100	816	100	-	-	816	100
Total	3,321	3,321	100	3,321	100	816	25	2,505	75	816	25
Other than Permanent employees											
Male	1,499	1,499	100	1,499	100	-	-	1,499	100	-	-
Female	572	572	100	572	100	572	100	-	-	572	100
Total	2,071	2,071	100	2,071	100	572	28	1,499	72	572	28

^Figures include all units, also a non-operational property that is under renovation.

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

Category	% of workers 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 workers*											
Male											
Female											
Total											
Other than Permanent workers											
Male	2,954	2,954	100	2,954	100	-	-	2,954	100	-	-
Female	145	145	100	145	100	145	100	-	-	145	100
Total	3,099	3,099	100	3,099	100	145	5	2,954	95	145	5

* Workforce of EIH Limited does not constitute any permanent workers. All our workers are hired through third-party vendors.

1. 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	2.75%	2.54%

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

Note: Excludes actual salary paid to employees during maternity and paternity leaves.

2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	100	100	Y	100	100	Y
Others – please specify						

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.

The Company ensures full compliance with the Rights of Persons with Disabilities Act, 2016, across all its hotels and offices. Our premises are thoughtfully designed to provide a safe, comfortable, and inclusive environment for differently abled employees, workers, and guests alike.

Key accessibility provisions in place across our properties include:

- Anti-slip ramps for barrier-free movement
- Designated parking spaces for differently abled individuals
- An inclusive and accessible reservation system
- Accessible public restrooms
- Specially designed guest rooms tailored to the needs of differently abled visitors
- Dedicated staff assistance for differently abled guests and employees

These measures reflect the Company's broader commitment to inclusivity and ensuring that every individual regardless of physical ability can navigate and experience our spaces with dignity and ease.

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.

EIH Limited is committed to fostering an inclusive and equitable workplace. This commitment is formally established through the [Company's Code of Conduct](#) and Diversity and Inclusion Policy, both of which incorporate structured guidelines on Equal Employment Opportunity and Non-Discrimination, in compliance with applicable local, state, and national laws including the Rights of Persons with Disabilities Act, 2016.

The Company's approach to all employment-related matters including hiring, promotions and transfers, is guided by the principle of equal opportunity for all individuals. EIH Limited recognises and values people for who they are, irrespective of gender, caste, creed, colour, disability, or any other social construct.

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

Gender	Permanent employees		Permanent workers*	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	100%	100%		
Total	100%	100%		

* Workforce of EIH Limited does not constitute any permanent workers. All our workers are hired through third-party vendors.

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	EIH Limited has a well-structured grievance redressal mechanism in place for all employees.
Other than permanent workers	
Permanent employees	Grievance redressal is governed by key policies including the Oberoi Code of Conduct, the Prevention of Sexual Harassment (POSH) Policy, and the Whistleblower Policy, which collectively define acceptable conduct and provide clear, accessible channels for raising and resolving concerns.
Other than permanent employees	
	The key mechanisms available include: - Internal Committee (IC) for addressing POSH-related complaints - Designated Whistleblower Officer for reporting concerns related to misconduct or unethical practices - Regular feedback sessions with HR teams and General Managers for open dialogue and timely resolution Additionally, the Company encourages employees to directly reach out to the Executive Chairman and/or the MD & CEO should they wish to escalate any matter to the highest level of management. The workforce of EIH Limited does not constitute any permanent workers. All our workers are hired on a contractual basis (temporary) through third-party vendors.

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

Category	FY 2025-26			FY 2024-25^		
	Total employees/workers in respective category (A)	No. of employees/workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	3,321	1,010	30	3,241	983	30
Male	2,505	741	30	2,470	827	33
Female	816	269	33	771	156	20
Total permanent workers*						
Male				Not Applicable		
Female						

* Workforce of EIH Limited does not constitute any permanent workers. All our workers are hired through third-party vendors.

^Value for previous year has been reinstated to suit the reporting boundary of current financial year.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25^				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	3,986	2,835	71	3,797	95	3,876	2,434	63	2,112	55
Female	1,385	776	56	1,373	99	1,300	983	76	848	65
Total*	5,371	3,611	67	5,170	96	5,176	3,417	66	2,960	57
Workers										
Male	2,954	2,110	71	1,891	64	2,035	1,302	64	1,388	68
Female	145	110	76	76	53	108	98	91	106	98
Total	3,099	2,220	72	1,967	63	2,143	1,401	65	1,493	70

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

*Corporate Special Projects, Head Office Kolkata & The Oberoi Grand, Kolkata (under renovation) excluded from training data.

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

Category	FY 2025-26			FY 2024-25 [^]		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees*						
Male	4,004	4,004	100	3,876	3,876	100
Female	1,388	1,388	100	1,300	1,300	100
Total	5,392	5,392	100	5,176	5,176	100
Workers						
Male	Performance appraisal and development reviews of temporary workers are conducted by their respective agencies.					
Female						
Total						

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

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, what is the coverage of such a system?

Yes. EIH Limited has implemented a comprehensive Occupational Health & Safety (OHS) management system across its operations, aligned with industry best practices and applicable statutory requirements. The system covers the following:

- Regular training and awareness programmes on fire safety, evacuation drills, emergency management, first aid, and the use of AED machines
- Access to training materials, audio-visual resources, and reference guides on health and safety across all hotel properties
- Documented operating standards for all departments, reviewed and updated periodically
- Regular safety audits conducted across all units

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

EIH Limited follows a structured approach to identify workplace hazards and assess risks covering all existing, new, and modified activities, processes, and services. Safety audits are carried out at defined intervals throughout the year:

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- Daily inspections by Safety Supervisors
- Monthly safety audits by the unit's Chief Security Officer (CSO)
- Quarterly safety audits by the General Manager
- Half-yearly safety audits by the Group CSO
- As and when required, third-party safety audits are conducted

Risks and concerns identified during audits are recorded in daily safety audit reports and shared with General Managers and Functional Heads. Pending action points are tracked monthly. In the event of an incident, a detailed investigation is conducted, culminating in a formal Incident Report with Root Cause Analysis to prevent recurrence.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

EIH Limited has established multiple channels through which employees can report work-related hazards and take necessary precautionary measures:

- Feedback/Suggestion boxes placed in back-of-house areas for anonymous reporting.
- GM Round Tables/Hearts & Minds sessions regular feedback forums conducted by General Managers.
- Whistleblower Policy enables reporting of health, safety, or misconduct-related concerns confidentially.

Additional safeguards include:

- Mandatory pre-shift briefings and work area inspections before operations commence.
- All work to be carried out under supervision.
- Strict adherence to safety protocols is ensured.
- Penalty clauses for vendors in the event of non-compliance with safety standards.

d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?

Yes. All employees and workers across EIH Limited's hotels have access to non-occupational medical and healthcare services. The Company provides healthcare coverage for employees and their families through its Healthcare Policy, and extends ESIC (Employees' State Insurance Corporation) coverage to workers and their families.

11. Details of safety related incidents:

Safety incident/number	Category	FY 2025-26	FY 2024-25 [^]
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	-	0.25
	Workers	0.15	0.16
Total recordable work-related injuries	Employees	-	4
	Workers	1	1
No. of Fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

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

EIH Limited has instituted a range of measures to maintain a safe and healthy workplace environment. For a comprehensive overview of the Company's health and safety practices, systems, and processes, please refer to Principle 3, Essential Indicator, Question 10.

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

Topics	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	-	-	-	-	-	-
Health & safety	-	-	-	-	-	-

14. Assessments for the year

Topics	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working conditions	100%

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

"There were no risks/concerns witnessed with respect to working conditions. "

Leadership Indicators
1. Does the entity extend any life insurance or any compensatory package in the event of death of:

(A) Employees (Y/N) Yes. EIH Limited provides protection for its employees. In the event of death, employees are covered under the Employees' State Insurance (ESI) Scheme, which forms part of the government's social security framework. Over and above this, the Company extends Hospitalisation Insurance and Personal Accident Coverage. Additionally, Maternity Benefits are provided as part of the overall employee well-being programme.

(B) Workers (Y/N). The health and well-being of workers is equally prioritised. Workers are covered under the Employees' State Insurance Corporation (ESIC) scheme, ensuring access to social security benefits.

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

We require all our value chain partners to adhere to the applicable legal, regulatory, and compliance requirements relevant to their jurisdiction. These expectations are clearly communicated through our service agreements and the Company's Code of Conduct & Supplier Code of Conduct.

To ensure compliance, we verify the payment of statutory dues through official government portals, wherever applicable. Further, payments to partners are processed only after the necessary statutory documents are furnished and verified, reinforcing our commitment to responsible and compliant business practices.

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	-	-	-	-
Workers	-	-	-	-

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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)

Yes

Note: EIH Limited is committed towards supporting employees beyond their tenure with the organisation. As part of this commitment, the Company offers extensive upskilling and reskilling programmes delivered through both online and offline training sessions.

These programmes are designed to build new competencies, enhance knowledge, and develop skills that prepare employees for the evolving professional landscape. By equipping employees with future-ready capabilities, the Company ensures that they remain relevant and employable whether transitioning into retirement or moving on from the organisation.

5. Details on assessment of value chain partner:

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 practices	We encourage working collaboratively with our value chain partners which will help us fulfil our aspiration of enabling a just and equitable world. We are currently in process of undertaking ESG assessment of our suppliers which will include human rights related parameters. As a first step, we have identified our top suppliers who form 75% of our procurement value and identified key ESG areas against which we will assess our suppliers. The assessment is based on disclosures by the suppliers and a self-assessment questionnaire. This process will enable us to identify improvement areas and potential risks of our suppliers in various areas such as health and safety, environmental hazards, aspects of human rights, working conditions. Currently the assessment is in progress, and we will be reporting this KPI from FY27 onwards.
Working Conditions	

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 conditions of value chain partners.

Not Applicable in current reporting year.

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

At The Oberoi Group, our legacy of excellence is deeply rooted in the meaningful relationships we nurture with our stakeholders. Guided by the belief that long-term success is built on trust, transparency, and shared value, we remain committed towards respecting the diverse interests of all individuals and communities connected to our business. Through structured engagement, responsive communication channels, and a strong governance framework, we are actively listening to stakeholder expectations and integrating their insights into our decision-making processes. This collaborative approach enables us to continually refine our services, strengthen partnerships, enhance societal well-being, and uphold the highest standards of responsible and inclusive hospitality.

Essential Indicators

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

At EIH Limited, our sustainability ambitions are translated into meaningful action through the active involvement of our stakeholders. We are committed towards progressing in a manner that creates shared value for all parties connected to our business. Recognising the importance of targeted engagement, we follow a structured two-step approach first identifying our stakeholder groups and then prioritising those who have a significant influence on or are significantly impacted by our operations.

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 & Marginalised 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 & Investors	No	Channel of communication are physical letters, email, newspaper advertisement in English and vernacular language, website updates, stock exchange intimations etc.	Other-periodically as and when required	- Compliance to laws and regulatory requirements - Return on investment/dividend - Social/Environment responsible investments
Value Chain partners	No	Channel of communication is email	Other-periodically as and when required	- Clarity in terms and conditions - Operational and resource efficiencies - Ensuring ethical business conduct - Collaborate to create positive environmental and social impact
Government and Regulatory Authorities	No	Channel of communication is email/Letters and surveys	Other-periodically as and when required	- Disaster and relief management - Policy and advocacy - Compliances with Statutory Requirements - Forge meaningful Relationship
Local Community and NGOs	No	Channel of communication is email/letters	Other-periodically as and when required	- Climate change and other environmental issues. - Protect and promote human rights - We support communities through CSR activities.

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Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Customers/ Guests	No	Channel of communication is email/letters	Other-periodically as and when required	- Ethical business practices - Environmental impact
Employees	No	Channel of communication is email/surveys	Other-periodically as and when required	- Health and safety - Grievance redressal - Collect feedback and suggestions - Ethical behaviours/ statutory compliance - Enhancing service delivery - Gather valuable insight into guest's experiences. - Compliances

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.**

Meaningful stakeholder engagement is fundamental to drive our sustainable growth and long-term value creation. To facilitate continuous dialogue, we have established transparent and reliable communication channels, each with a clearly defined purpose and scope of engagement.

Regular interactions with both internal and external stakeholder groups enable us to gain deeper insights into the issues most material to them and those with potential implications for our business.

We also have a dedicated Stakeholder Relationship Committee that provides the Board with an annual overview of stakeholder feedback, key concerns raised, and the strategic actions undertaken to address them.

- 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 the policies and activities of the entity.**

Yes, our pursuit of sustainable excellence is guided by our strategic assessment of key material issues that are critical to the organisation and our stakeholders. To ensure shared value creation, we strategically collaborate

with our key internal and external stakeholders while conducting materiality assessment. Collaborating with our stakeholders helps us gain a comprehensive understanding of their evolving demands and our organisational impact on them. Through focused deliberations with our board and the management, we rely on their collective input for policies and strategy formulations.

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

The Company, through its CSR initiatives, continues to extend meaningful support to vulnerable and marginalised stakeholder groups. As part of our commitment to improve the lives of economically and socially disadvantaged communities, we have partnered with organisations such as SOS Children's Village, CanSupport, Future Hope Foundation, Rythu Sadhikara Samstha, Helpage India, Job Plus, Miracle Foundation, Rise Bionics and Directly by supporting renovation and upkeeping of Govt school etc to implement impactful programmes and drive positive change.

Principle 5: Businesses should respect and promote human rights

At EIH Limited, social inclusivity is a core value that guides our actions and behaviour across the organisation. Inspired by the principles of The Oberoi Dharma, we are committed towards treating every individual with utmost dignity, respect, and fairness. Our people-centric strategies are designed to uphold and protect the fundamental rights of all employees and workers, fostering a workplace culture built on equality, empathy, and mutual support. We strive to nurture an environment where individuals are encouraged to respect one another, embrace diversity, and approach every interaction with a humanitarian mindset. These values are embedded in our various policies, including our guidelines on equal employment opportunity, anti-discrimination, diversity and inclusion, and our vigil mechanism for reporting and resolving concerns related to harassment or discriminatory conduct. Our commitment to equitable treatment is reflected consistently across all employment practices. We adopt a zero-tolerance approach towards any form of discriminatory behaviour or mental/physical abuse, and such acts are treated as gross misconduct, attracting strict disciplinary action.

Essential Indicators

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

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	3,305	2,829	86	3,241	2,771	86
Other than permanent	2,066	1,686	82	1,935	1,655	86
Total employees [#]	5,371	4,515	84	5,176	4,426	86
Workers						
Permanent	Not Applicable					
Other than permanent [^]	3,099	2,722	88	2,143	1,024	48
Total workers	3,099	2,722	88	2,143	1,024	48

* Value for previous year has been reinstated to suit the reporting boundary of current financial.

[^]EIH Limited has hired all its workers through external agencies, and such hires fall under the category of Other than permanent workers.

[#]Corporate Special Projects, Head Office Kolkata & The Oberoi Grand, Kolkata (under renovation) excluded from training data.

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25*				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	3,321	-	-	3,321	100	3,241	1	-	3,240	99.97
Male	2,505	-	-	2,505	100	2,470	-	-	2,470	100
Female	816	-	-	816	100	771	1	-	770	99.9
Other than permanent^	2,071	-	-	2,071	100	1,935	1	-	1,934	99.95
Male	1,499	-	-	1,499	100	1,406	1	-	1,405	99.9
Female	572	-	-	572	100	529	-	-	529	100
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent^	3,099	2,254	73	845	27	2,143	-	-	2,143	100
Male	2,954	2,160	73	794	27	2,035	-	-	2,035	100
Female	145	94	65	51	35	108	-	-	108	100

* Value for previous year has been reinstated to suit the reporting boundary of current financial

^ EIH Limited has hired all its workers through external agencies, and such hires fall under the category of other than permanent workers.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BOD)	6	Rs. 158.98 Million*	3	-
Key managerial personnel	2	Rs. 21.99 Million	0	-
Employees other than BOD and KMP	4,000	Rs. 3,50,412	1,388	Rs. 3,23,981
Workers [#]	2,954	-	145	-

* EIH Limited has 9 Board members with 6 males and 3 females. Out of the 9 Board members only 2 male members receive remuneration, rest all receive sitting fees. Hence for calculation of median remuneration, we have taken average of the remuneration given to 2 male board members only.

[#] EIH Limited hires all the workers through external agencies. Since we have engaged multiple external agencies to hire such workers, we have not been able to track this data for male and female workers separately. However, we aim to meet such requirements in our future disclosures.

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25*
Gross wages [^] paid to females as % of total wages	17.8%	21.5%

[^]includes permanent employees and other than permanent employees but excludes workers.

* Value for previous year has been reinstated to suit the reporting boundary of current financial

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)

Yes. For all units, human rights matters are overseen at the highest level of the organisation. Ms. Shailja Singh, Group Chief Human Resource Officer (CHRO), serves as the designated focal point responsible for addressing any human rights impacts or issues arising from the Company's business operations.

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

EIH Limited has a robust grievance redressal mechanism to address human rights-related concerns raised by employees. The framework is anchored in key policies the Oberoi Code of Conduct, the POSH Policy, and the Whistleblower Policy which together define the processes for raising and resolving concerns across areas including:

- Gender equality
- Diversity and equal opportunities
- Equal opportunity and non-discrimination

The Oberoi Code of Conduct ensures equal employment opportunity for all individuals, without discrimination on the basis of gender, race, marital status, nationality, ethnic origin, sexual orientation, caste, or religion - in compliance with all applicable local, state, and national laws.

The following channels are available for grievance reporting:

Integrity Matters Portal: a third-party administered platform accessible via the Company intranet, through which grievances can be reported by phone, email, online portal, or post. Access details are displayed on hotel notice boards and the intranet

- Ethics Committees: constituted at the hotel level, with contact details prominently displayed on notice boards
- HR Head/General Manager: available for direct, in-person escalation of concerns
- Drop Boxes: placed at hotel premises for confidential written submissions
- Senior Leadership: employees may escalate matters directly to senior management when required

6. 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
Sexual harassment	-	-	-	12	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour/ Involuntary labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights-related issues	-	-	-	-	-	-

[^] Value for previous year has been reinstated to suit the reporting boundary of current financial

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

	FY 2025-26	FY 2024-25[^]
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	12
Complaints on POSH as a % of female employees/workers	-	0.4%
Complaints on POSH upheld	-	12

[^] Value for previous year has been reinstated to suit the reporting boundary of current financial

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

The organisation is firmly committed towards protecting employees who raise concerns related to discrimination or harassment. The following mechanisms are in place to prevent adverse consequences to complainants:

- Confidentiality is maintained throughout the investigation process to safeguard the interests of all parties involved
- Zero tolerance is enforced against any form of retaliation or victimisation directed at complainants
- Strict disciplinary action is taken against any proven misconduct, in accordance with Company policies

The Company's broader commitment to a safe and equitable workplace is reflected in the following principles:

- Equal employment opportunity is extended to all individuals, without discrimination based on gender, race, marital status, nationality, ethnic origin, sexual orientation, caste, or religion - in compliance with all applicable laws.
- All employment decisions, including recruitment, promotion, and transfer, are based solely on an individual's qualifications, experience, and performance.
- Managers are responsible for hiring, promotions, training and are accountable for ensuring adherence to the Company's equal opportunity policy.
- Every employee is expected to uphold these principles in their interactions with colleagues, vendors, suppliers, guests, and customers.
- Any act of discrimination or harassment, including sexual harassment, is treated as gross misconduct and is subject to appropriate disciplinary action.

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

Yes. Our Supplier Code of Conduct addresses the points related to human rights (Protection of human rights under Social Responsibility Clause)

10. Assessments of the year

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

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.

No changes/modifications done in the reporting period.

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

We understand that protecting human rights requires a holistic approach with participation from all levels of the organisation. Basis this, we have internal processes to ensure that there is no occurrence of human rights violation.

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?

Our hotels and offices cater to the unique needs and requirements of our guests and employees. To this end, we have undertaken distinctive measures to accommodate the diverse requirements of our guests and employees with disabilities characterised by convenience and accessibility. We also ensure that we comply with all the legal requirements related to inclusion of people with disabilities such as the Rights of Persons with Disabilities Act, 2016.

All our hotels and resorts are equipped to wholeheartedly extend our welcome to the differently abled through measures such as:

- Ramps with anti-slip floors
- Designated parking
- Public Restrooms
- Ensuring that all our hotels have rooms best suited to the needs of differently abled guests
- Special staff assistance for differently abled guests

Please refer to Principle 3, Question 3 Essential Indicator to gain insight into the accessibility of our workplaces as per the requirement of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

We believe in working collaboratively with our value chain partners which will help us fulfil our aspiration of enabling a just and equitable world. We are currently in process of undertaking ESG assessment of our suppliers which will include human rights related parameters. As a first step, we have identified our top suppliers which form 75% of our procurement value and identified key ESG areas against which we will assess our suppliers. The assessment is based on disclosures by the suppliers and a self-assessment questionnaire. This process will enable us to identify improvement areas and potential risks of our suppliers in various areas such as health and safety, environmental hazards, aspects of human rights, working conditions. The same is also ensured in our Supplier's code of conduct. Every supplier is encouraged to accept the same and follow the principles defined in it.

Currently the assessment is in progress, and we will be reporting this Leadership Indicator from FY27 onwards.

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

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

Rising global temperatures and increasing greenhouse gas concentrations pose risks to societies, particularly vulnerable communities. Climate change has disrupted livelihoods in many regions, and the hospitality sector is likewise exposed to its adverse impacts. Unpredictable and extreme weather events have contributed to higher operating costs, reduced tourist inflows in certain destinations, and heightened risks to heritage properties due to the increased frequency of natural disasters. While we continue to take measures to mitigate the operational impacts of such events, we are also focused on reducing our environmental footprint through efficient resource utilisation and energy conservation. As advocates of environmental stewardship, EIH Limited is committed to contributing to a more sustainable future. Our sustainability efforts are guided by a sense of responsibility for the environmental impacts of our operations, as well as those of our guests and employees.

As proponents of green change, EIH Limited aim to do all that it can to conserve the environment and forge a better and greener future for future generations. As we embark on our journey toward sustainability, we are cognisant of the importance of taking responsibility for our own actions, the actions of our guests and that of our employees. Environmental consciousness is strategically woven into every aspect of our guest experience. We provide sustainable options to choose from during the stay, leaving notes on how simple actions such as avoiding changing linens can save water. By the end of the stay, we are proud to have instilled a more responsible attitude towards the planet in our guests. EIH Limited as a corporate citizen is committed to demonstrating a high standard of environmental protection, this is further enunciated in our Health Safety and Environment Policy.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY 2025-26	FY 2024-25 [^]
From renewable sources		
Total electricity consumption (A)	35,333	35,557
Total fuel consumption (B)	2,460	2,571
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	37,793	38,128
From non-renewable sources		
Total electricity consumption (D)	224,054	219,758
Total fuel consumption (E)	223,500	207,626
Energy consumption through other sources (F)	-	-
Total energy consumption (D+E+F)	447,554	427,384
Total energy consumption (A+B+C+D+E+F)	485,347	465,512
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	173 GJ/INR Crores	184 GJ/INR Crores
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	347 GJ/USD Million	411 GJ/USD Million
Energy intensity in terms of physical output	90 GJ/FTE	90 GJ/FTE
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

* PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

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

Yes. Assurance was carried out by DNV Business Assurance India Private Limited.

- 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.**

Yes, Trident Nariman Point & Trident Bandra-Kurla were identified as designated consumers under PAT Cycle IV. Through effective implementation of energy efficiency measures the hotels are actively working towards achieving their energy-saving targets.

- 3. Details of the following disclosures related to water:**

Parameter	FY 2025-26	FY 2024-25 [^]
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	176,787	111,344
(iii) Third-party water (municipal water supplies & Tanker) *	780,092	866,221
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	956,879	977,565
Total volume of water consumption (in kilolitres)	809,456	796,172
Water intensity per rupee of turnover (water consumed/turnover)	288 KL/INR Crores	314 KL/INR Crores
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	578 KL/USD Million	703KL/USD Million
Water intensity in terms of physical output	150 KL/FTE	153 KL/FTE
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

*PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

*To align with the BRSR Guidance, purchased water from third parties (water tankers) is now included in the "Third-Party water" category.

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

Yes. Assurance was carried out by DNV Business Assurance India Private Limited.

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4. 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	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third parties	Nil	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(v) Others*		
No treatment	17,626	15,812
With treatment – please specify level of treatment	129,797	165,582
Total water discharged (in kilolitres)	147,423	181,394

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year

*The wastewater is treated in in-house STPs of individual units and output is discharged as per directions in the consent of the pollution control boards of respective states.

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

Yes. Assurance was carried out by DNV Business Assurance India Private Limited.

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Yes, as part of our efforts to make judicious use of water in our operations, we have adopted a Zero Discharge mechanism across 6 hotels, 2 flight services units and The Oberoi Centre in our network. To this end, we have installed advanced Sewage treatment plants and technologies facilitating the treatment of wastewater. All the recycled water is reused for the purposes of flushing, irrigation, HVAC, etc. Additionally, we are also actively working towards replacing our conventional treatment plants with advanced STP technologies.

The details of hotels and airport and flight services units adopting the Zero Liquid Discharge mechanism have been enclosed in the table below:

- The Oberoi Udaivilas
- The Oberoi Vanyavilas
- Wildflower Hall
- The Oberoi Bangalore

- Maidens Hotel
- The Oberoi New Delhi
- The Oberoi Centre
- Oberoi Flight Services Units in Kolkata and Delhi

Our other operational units are also largely equipped with adequate systems that ensure avoidance of discharge of untreated wastewater effluents thus enabling the reuse of recovered water to the maximum possible. Offices within hotel premises, for e.g., EIH Limited Head Office and Corporate Office, Oberoi Contact Center, etc. use the same utilities and hence covered within the hotels. Amadeo and Cou Cou restaurants are situated within commercial infrastructures, and their wastewater gets collected and treated in common utilities.

6. Details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Mg/Nm ³	81.1	135.0
SOx	Mg/Nm ³	34.5	41.0
Particulate matter (PM)	Mg/Nm ³	42.9	44.0
Persistent organic pollutants (POP)	Mg/Nm ³	-	-
Volatile organic compounds (VOC)	Mg/Nm ³	-	-
Hazardous air pollutants (HAP)	Mg/Nm ³	-	-
Others - Carbon Monoxide and Hydrocarbons	Mg/Nm ³	46.2	56.0

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

No.

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25 [^]
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)*1	Ton CO ₂ e	18,865	19,076
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)*2	Ton CO ₂ e	44,188	44,379
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Ton CO ₂ e/INR Crore	22.4	25
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity+ (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Ton CO ₂ e/USD Million	45.02	56
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Ton CO ₂ e/FTE	12	12
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity		-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

*1 The calculation of Scope 1 emissions was done on activity basis except for vehicle fuel which was done on spend basis.

*2 Market based approach used for Scope 2 calculations.

+PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

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

Yes. Assurance was carried out by DNV Business Assurance India Private Limited.

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

As a leading organisation in the luxury hospitality industry, we aspire to lead by example when it comes to embracing eco-consciousness in business practices. Acknowledging our substantial reliance on energy sources to uphold the highest standards of service for our valued guests, we understand the significance of minimising our environmental impact. Across our extensive network of 23 hotels and resorts, our operations encompass round-the-clock space conditioning, lighting, appliance usage, elevator functionality, powering kitchen and laundry equipment and more, all of which require a significant amount of energy. Guided by our commitment to eco-consciousness, we are dedicated to reduce our carbon footprint. To translate our energy conservation aspirations into tangible actions, we have integrated numerous environment-friendly measures and technologies into our infrastructure and operational practices.

Equipping our premises with energy-efficient technologies: Key initiatives taken include operational measures as well as progressive induction of energy efficient systems. These improvements include replacement of fluorescent lights with energy efficient LED lights, automation of condensate water with temperature sensor controller, installation of energy efficient pumps, installation of EC fan at various ventilation system, installation of energy-miser actuator valves for chilled water system, installation of new energy efficient Chillers, installation of heat pumps, installation of water flow optimiser, upgradation of steam based laundry and kitchen machines with electrically heated machines, replacement of old freezers with energy efficient freezers, installation of plate heat exchanger, installation of variable frequency drive at various ventilation system and pumps, utilisation of condensed steam for pool heating resulting in saving of gas and water, upgradation of power quality improvement system and upgradation of solar water heating system. Furthermore, kitchen & laundry equipment, major plant and machinery like elevators, chillers, boilers, ventilation equipment, etc. were operated with adaptive control in relation to occupancy and ambient weather conditions. The operation & maintenance strategy continued to be implemented to ensure that plant and machinery were operated in most efficient state.

We have replaced some of the existing fossil-fuel run vehicles with electric, hybrid and mild-hybrids to reduce our Scope 1 emissions.

EIH Limited advanced its sustainability agenda by restoring wooden flooring across guest rooms, eliminating the need for resource-intensive replacements. Through a specialised refurbishment process under the Bona Wood Floor Renovation Program, the Company avoided approximately 17,855 kg of CO₂ emissions and 198,232 kWh of energy consumption, demonstrating a significant reduction in embodied carbon and energy use. The environmental savings have been validated through certifications issued by Westwood Floorings LLP (Country Distributor for Bona) and endorsed by its CEO, reinforcing credibility of the impact. This initiative reflects EIH's commitment to circularity by extending asset life while maintaining brand quality and reducing environmental burden.

Key initiatives planned for the coming year include replacement of pumps with energy efficient pumps, installation of energy efficient chiller and pumps, installation of energy efficient cooling tower, installation of electrically operated laundry and kitchen machines, installation of heat pumps, replacement of kitchen gas burners with radiant heat burners, installation of variable frequency drive, upgradation of sensor-based air blowers. Additionally, operational measures and initiatives by energy conservation teams comprising of cross functional groups, close monitoring & performance evaluation of plants and machinery by conducting regular audits would be continued.

9. Details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25 [^]
Total waste generated (in metric tonnes)		
Plastic waste (A)	422.1	403.8
E-waste (B)	6	12.3
Bio-medical waste (C)	0.02	0.09
Construction and demolition waste (D)	9.4	7.5
Battery waste (E)	5.7	2.5
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Used Lube Oil)	1.8	0.5
Other Non-hazardous waste generated (H). Please specify, if any. (Food Waste, Paper, Metal, Glass, Used Cooking Oil, Other solid waste)	3,453.8	2,431.3
Total (A+B + C + D + E + F + G + H)	3,898.7	2,857.9
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	1.4MT / INR CRORE	1.1 MT/INR CRORE
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	2.78MT/ USD MILLION	2.53 MT/ USD MILLION
Waste intensity in terms of physical output (MT/FTE)	0.72	0.55
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2,409.9	1,228.3
(ii) Re-used	72.3	284.4
(iii) Other recovery operations [#]	646.9	916.4
Total	3,129.1	2,429.1
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.02	41.7
(ii) Landfilling	309.2	166.1
(iii) Other disposal operations	460.5	220.6
Total	769.7	428.4

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

*PPP calculation was done using the IMF conversion factor to ensure consistency and comparability of data across reporting periods (source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>).

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

Yes. Assurance was carried out by DNV Business Assurance India Private Limited.

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

EIH Limited has implemented a comprehensive waste management programme that ensures optimal utilisation of material, resources, energy and finances. Our approach to waste management is anchored by the 3R model - Reduce, Reuse and Recycle.

Reduce: We have taken proactive measures to minimize waste generation across our properties. Significant initiatives include substituting plastic bags with eco-friendly alternatives, such as cloth bags for guest laundry services, biodegradable bags for garbage collection and use of glass bottles replacing the plastic, paper cups instead of plastic. Through the adoption of garbage incinerators, we have achieved a remarkable reduction in waste output. Leveraging technology, we have embraced paperless systems for check-in and check-out processes, resulting in substantial cost savings.

Reuse: We maximize the reuse of printed stationery, repurposing them as notepads, facsimile printouts and internal posters after appropriate screening and processing. We use the other side of paper for printing.

Recycle: Our recycling programmes encompass various initiatives. To harness organic waste, we have established compost pits within our hotels' expansive gardens, facilitating the reuse of organic matter. Our waste segregation practices ensure the proper separation of dry and wet waste. Wet waste, refrigerated to delay spoilage, is redirected to piggeries, while dry waste such as aluminium, paper and plastic is sold for recycling. E-waste is collected and dispatched to authorised recyclers for safe and responsible disposal. Furthermore, hazardous waste such as batteries and used oil from generators undergoes appropriate handling and disposal in adherence to legal regulations and guidelines. In house glass water bottling plant has been installed across many of our hotels to avoid plastic bottle uses.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with?
1	The Oberoi Vanyavilas, Ranthambore, Rajasthan	Hotel	Yes
2	The Oberoi Rajgarh Palace, Khajuraho, Madhya Pradesh	Hotel	Yes

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
Not Applicable					

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 there under (Y/N). If not, provide details of all such non-compliances:

S. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

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

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

- (i) Name of the area: Delhi (Maiden's Hotel, OFS Delhi, The Oberoi New Delhi), Rajasthan (The Oberoi Udaivilas & The Oberoi Vanyavilas), Bengaluru (The Oberoi Bengaluru), Madhya Pradesh (The Oberoi Rajgarh Palace), Tamil Nadu (OFS Chennai)
- (ii) Nature of operations: Hotels and Other services
- (iii) Water withdrawal, consumption and discharge:

	FY 2025-26	FY 2024-25 [^]
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	156,645	93,614
(iii) Third party water [#]	281,029	289,155
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	437,674	382,769
Total volume of water consumption (in kilolitres)	435,530	372,257
Water intensity per rupee of turnover (Water consumed/turnover)	155 KL/INR Crores	147 KL/INR Crores
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		
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 [*]	2,144	10,512
Total water discharged (in kilolitres)	2,144	10,512

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

[#]To align with the BRSR Guidance, purchased water from third parties (water tankers) is now included in the "Third-Party water" category.

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***The wastewater is treated in in-house STPs of individual units and output is discharged as per directions in the consent of the pollution control boards of respective states.**

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

No.

2. Details of total Scope 3 emissions & their 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 tonne of CO ₂ Equivalent	110,619	88,105
Total Scope 3 emissions per rupee of turnover	Ton CO ₂ e/INR Million	3.9 TCO ₂ e/INR Million	3.5 TCO ₂ e/INR Million
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial year.

The category level bifurcation is given as below (in MTCO₂e):

Category	FY 2025-26	FY 2024-25
Purchased goods and Services & Capital Goods	76,735	55,837
Fuel and Energy related	27,142	26,517
Waste generated	564	244
Business Travel	1,280	806
Employee Commute	4,897	4701

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

No.

3. With respect to the ecologically sensitive areas reported at Question 11 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.

We abide by all the environmental laws and statutory provisions applicable to us. We have adopted a preventive approach towards protection of biodiversity in the areas we operate.

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 the outcome of such initiatives:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Please refer to our answers in Question 8 - (i) 'Does the entity have any project related to reducing greenhouse gas emissions? Question 5 - (ii) 'Has the entity implemented a mechanism for zero liquid discharge? and Question 10 - (iii) "Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes" of essential indicator under Principle 6.		

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

Yes, to foster business continuity, our Company has implemented a robust Enterprise Risk Management (ERM) policy. This policy serves as a guiding framework for the organisation to effectively navigate and address uncertainties inherent in our operations. By recognising and understanding the nature of these uncertainties, we aim to proactively identify potential risks and develop strategic solutions to mitigate their impact. Through the implementation of our ERM policy, we strive to enhance our ability to anticipate and respond to potential risks, ensuring the sustained success and stability of our organisation.

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.

We are cautious of any actual or potential adverse impacts that may arise from our value chain partners and are dedicated to mitigating the same through continuous improvement in processes and policies. We already have converted the plastics usage wherever possible to reduce environment impact and started using more sustainable products so that we can reuse them and reutilise them. Some initiatives are usage of Aluminium toiletries bottles, wooden base combs, paper packaging toothpaste, usage of FSC certified and recycled paper wherever possible.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Assessment is ongoing since Q4 FY26. The result of the assessment will be published in the FY27 report.

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

a. By the listed entity - None generate or procured by the entity in the reporting period.

b) By the top 10 (in terms of value of purchases and sales, respectively) value chain partners - None generate or procured by the entity's value chain partners in the reporting period.

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

The foundation of our organisation rests on the nation's age-old philosophy that places our guests above all and treats them akin to our family members. Our faith in this ideology has propelled us to achieve all that we had aspired for. Capitalising on our extensive experience and profound insights accumulated over the course of eight decades in the hospitality industry, EIH Limited as a flagship member of the "Oberoi Group" is committed towards raising the bar of India's hospitality ecosystem to unprecedented heights. To realise this goal, we have forged strategic partnerships with affiliated industry and trade associations and actively participated in public policy dimensions to catalyse the growth trajectory of this industry. Our efforts lie in communicating and channelising the voice of industry to the regulatory bodies, through the associations we are members of in devising more pragmatic and inclusive policies and standards for the sector. We believe that participation and collaborations are key to more prosperous and sustainable growth for corporate like ours. Our vision for the industry is to progress in a manner that is inclusive, sustainable and benefits all stakeholders involved.

Essential Indicators

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

08 numbers of trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Hotel Association of India (HAI)	National
2	Association of Domestic Tour Operators of India (ADTOI)	National
3	Indian Association of Tour Operators (IATO)	National
4	Outbound Tour Operators Association of India (OTOAI)	National
5	Federation of Indian Chambers of Commerce and Industry (FICCI) (CFO Council)	National

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S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
6	Federation of Hotels Restaurants Association of India (FHRAI)	National
7	Pacific Asia Travel Association (PATA) India chapter	National
8	Travel Agents Association of India (TAAI)	National

2. 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.

At EIH Limited, we are committed to uphold the highest standards of ethical business conduct, consistent with the principles outlined in "The Oberoi Dharma". We maintain full compliance with all applicable regulatory requirements and have not been involved in any instances of anti-competitive behaviour. Accordingly, no corrective actions have been undertaken or required in this regard.

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

Leadership Indicators

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

As a member of apex industry associations, the Company proactively contributes in the formulation of new industry standards and regulatory developments. Additionally, we also provide critical suggestions on draft notifications and provide recommendations to various regulators in the best interest of the industry.

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

Not Applicable

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

At EIH Limited, we strongly believe in the inherent interconnectedness of businesses and society. Taking cognisance of the fact that they are inextricably linked, we understand that the well-being and progress of one significantly impacts the other. We deeply embrace our responsibility to empower, uplift and make a difference in the lives of such individuals and communities.

As catalysts of positive change, we seek to usher in transformative change fully capable of enhancing the livelihood opportunities for the underserved and underrepresented, thereby fostering a future that is brighter and more equitable. To this end, we have successfully undertaken and implemented Corporate Social Responsibility (CSR) projects, focused on promoting affordable and quality healthcare and education. We believe that these initiatives can help create sustainable communities. To ensure the effective implementation of these projects, the board of directors maintains an oversight of the Company's vision for advancing livelihood through the CSR Committee and by structuring and reviewing the guiding principles of our CSR Policy.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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As per applicable regulatory provisions, certain CSR projects where expenditure exceeded Rs. 1 Crores; namely SOS Children's Villages, Future Hope, and Joining the Dots qualify for Social Impact Assessment (SIA) under the prescribed guidelines. The Company has written to all its CSR partners requesting SIA reports for all relevant projects in accordance with the statutory requirements, going forward. Refer Question 6 for details of projects.

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable. EIH Limited did not undertake any project(s) that has Rehabilitation and Resettlement (R&R) requirements attached to it.						

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

EIH Limited maintains an open and accessible grievance redressal mechanism for the communities it serves through its CSR initiatives. Stakeholders and community members can directly report their concerns to the Company's CSR partners or to EIH Limited's employees engaged in community programmes, who are responsible for addressing these concerns promptly or escalating them to the appropriate authority within the organisation.

The Company works closely with its CSR partners including SOS Children's Villages (India and Mauritius) - to support the education and well-being of underprivileged children. Employees are actively encouraged to participate in these initiatives, fostering meaningful and trust-based relationships with the communities the Company serves. This on-ground presence ensures that community concerns are heard, acknowledged and addressed in a timely manner.

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	27.63%	31%
Directly from within India	95.92%	97%

[^] value for previous year has been reinstated to suit reporting boundary of current financial year.

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

Location	FY 2025-26	FY 2024-25 [^]
Rural	1.5%	1.4%
Semi-urban	-	-
Urban	6.5%	3.2%
Metropolitan	92.0%	95.4%

[^] value for previous year has been reinstated to suit reporting boundary of current financial year.

Leadership Indicators

1. 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. CSR projects undertaken by the entity in designated aspirational districts as identified by government bodies):

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

(b) From which marginalised/vulnerable groups do you procure? Not Applicable

(c) What percentage of total procurement (by value) does it constitute? Not Applicable

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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:

S. No	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
	Not Applicable. Being in a luxury hospitality business, we do not have any aspects of our operations/business linked to any form of intellectual properties owned or acquired based on traditional knowledge.			

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
	Not Applicable	

6. Details of beneficiaries of CSR projects:

During the year, EIH Limited contributed Rs. 130.7 Million towards various CSR initiatives supporting the social, educational, and economic needs of marginalised and under-privileged communities. A significant part of this contribution was directed towards SOS Children's Villages of India, through which the Company supported 20 family homes, spending Rs. 14.61 Lakh per home per annum. These homes were located as follows:

Kolkata, West Bengal: 6 homes

Bawana, Delhi: 8 homes

Greenfields, Faridabad, Haryana: 5 homes

Alibaug, Mumbai: 1 home

The Company also supported SOS India's Family Strengthening Programme and funded the higher education of 30 children. In addition, EIH Limited contributed to CanSupport for palliative care for elderly and young cancer patients, including support for medical equipment and medicines.

The Company funded the construction of a new government school in Ranthambhore and the renovation and upgradation of the Government Bus Stand in Sawai Madhopur. It also supported the renovation and upgradation of a school for visually and hearing-impaired students in Dhalli, Shimla, and has undertaken the responsibility for paying the salaries of the teachers and staff of this school.

EIH Limited supported 34 schools in Rajasthan, primarily in Udaipur, by installing digital smart classrooms equipped with modern educational technology. The Company also funds the salary of one staff member and provides cleaning supplies for one school in Udaipur. For the second year, EIH Limited contributed to projects promoting natural farming in two blocks comprising five villages each in Udaipur and Sawai Madhopur, implemented through Raythu Sadhikara Samastha (RySS), an initiative of the Government of Andhra Pradesh.

The Company also supported Future Hope Foundation, Kolkata, which provides education, healthcare, and comprehensive support to destitute and vulnerable children from streets and slum communities. In partnership with Miracle Foundation India, EIH Limited contributed to the upliftment of HIV-infected, affected, and vulnerable children and families in Karnataka and Maharashtra.

Through HelpAge India, the Company funded a mobile health unit operating in and around Udaipur to provide basic healthcare services to vulnerable communities, as well as supporting cataract surgeries for elderly patients in Mumbai. In collaboration with Joining the Dots and Rise Bionics, EIH Limited supported initiatives to enhance mobility and independence for children and young adults with physical disabilities. Under this programme, 551 custom-made prosthetic and orthotic devices will be provided following detailed individual assessments.

EIH Limited has also partnered with The Job Plus and the Tourism & Hospitality Skill Council (THSC) to train 200 youth (aged 18–26) from low-income and diverse backgrounds across India. Additionally, through the Rotary and Blood Bank Society Resource Centre, Chandigarh, the Company supported three critical healthcare initiatives:

- Provision of Apheresis Platelet Kits
- Subsidised blood supply
- Screening of donated blood for patients with cancer, dengue, cardiac conditions, BPL beneficiaries, and patients undergoing dialysis

EIH Limited partnered with the Ashish Foundation for the Differently Abled Charitable Trust to support programmes that create learning and development opportunities for children and young adults with autism and developmental disabilities in Delhi.

S. No.	CSR Project	No. of persons benefitted	% of beneficiaries related to vulnerable and marginalised groups
1	SOS Children's Villages of India (Family Homes and Higher Education)	190	100
2	SOS Children's Villages of India (Family Strengthening Programme)	347	100
3	Rythu Sadhikara Samastha (RySS)	10 Villages/~600 Farmers	100
4	Smart classes through The Oberoi Udaivilas, Udaipur	680	100
5	Salary of one staff and cleaning supplies in a school renovated by us - Through The Oberoi Udaivilas, Udaipur	1	100
6	Salary of nine teachers working at Dhalli School, Shimla - Through Wildflower Hall, Shimla	9	100
7	Development of one school with furniture and a water cooler through The Oberoi Vanyavilas, Sawai Madhopur	100	100
8	Rajasthan State Road Transport Corporation Bus Stand	The work stands fully completed and is being handed over to the authorities.	
9	CanSupport (Palliative care and Day Care project)	2000	100
10	CanSupport (Medicines and equipment)	1300	100
11	HelpAge India MHU in Udaipur	1800	100
12	HelpAge India - cataract surgeries in Mumbai	479	100
13	Future Hope Foundation, Kolkata	375	100
14	Rotary and Blood Bank Society Resource Centre RBBSRC - Chandigarh	11550	100
15	Ashish Foundation For the Differently Abled (AFDA) Charitable Trust	60	100
16	Renovation and extension of school washrooms - Dhalli, Shimla through The Wildflower Hall, Shimla	133	100
17	The Job Plus	200	100

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

At EIH Limited, we view each day as an opportunity to introduce innovative elements that enhance our ability to deliver personalised, memorable, and sustainable experiences for our guests. Our guests remain our highest priority, and we continuously strive to exceed their expectations. The trust and loyalty they place in us reflect the commitment and excellence demonstrated by our teams. To uphold these service standards, we focus on understanding the evolving preferences of our guests. Collecting guest feedback and incorporating these insights into our business and growth strategies is essential to our approach. Through established mechanisms, we actively seek feedback and suggestions on an ongoing basis. We also recognise the important role our guests play in furthering our sustainability agenda and look forward to their continued inputs to help strengthen our sustainability initiatives.

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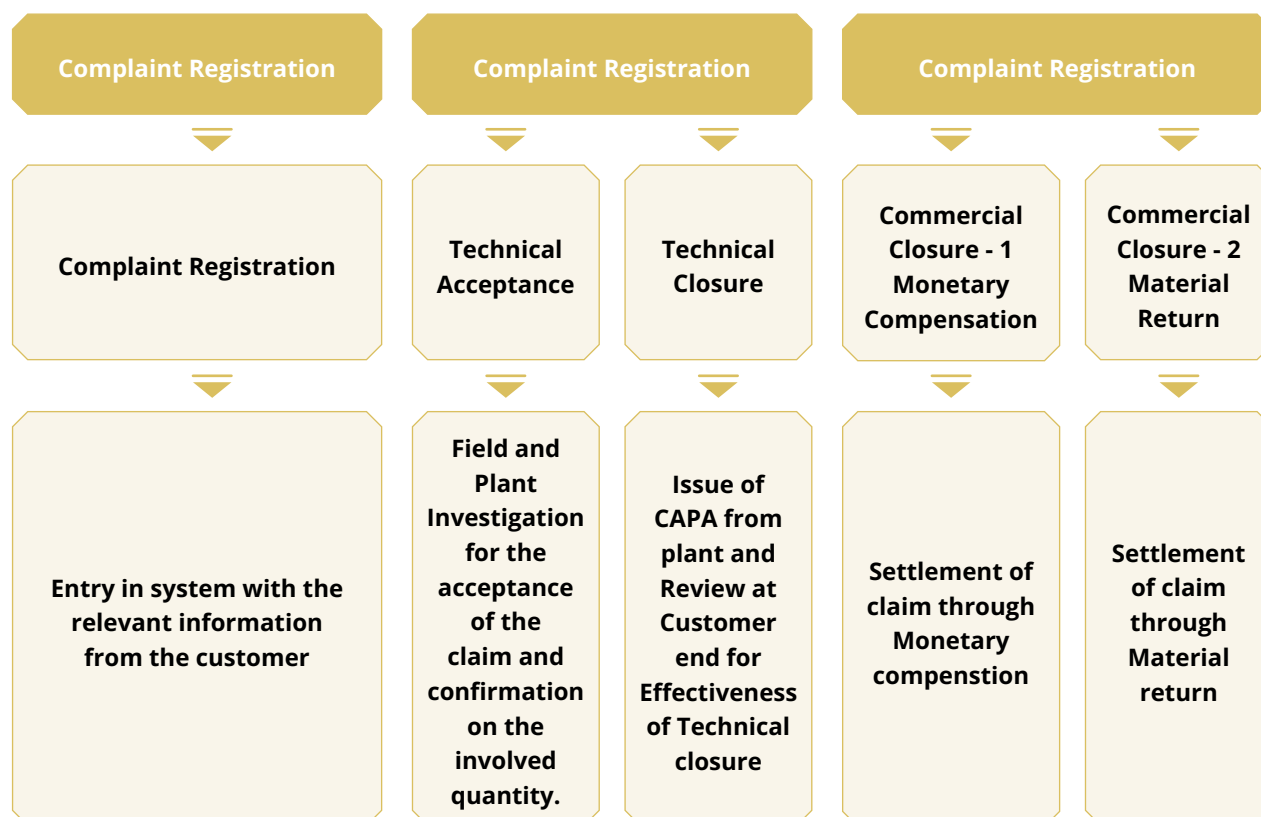
Essential Indicators

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

To ensure consistent guest satisfaction, the Company has established robust systems for capturing, reviewing and addressing consumer feedback.

- **Multi-Channel Feedback Mechanisms:** Guest feedback is collected through multiple channels including direct interactions, independently conducted satisfaction surveys, email, phone calls and social media platforms, ensuring easy and accessible avenues for guests to share their views.
- **Proactive Engagement:** Trained staff actively seek feedback during and after the guest's stay, with immediate resolution of concerns wherever possible. Issues requiring further attention are escalated to the respective hotel's General Manager for prompt action.
- **Structured Feedback Analysis (GQA):** The Guest Questionnaire Analysis (GQA) programme provides detailed insights into guest expectations and helps identify key areas for service enhancement.
- **Independent Quality Audits:** For over twenty years, reputed third-party agencies have conducted anonymous mystery audits across our properties to assess adherence to established service and product standards.

Performance Indicator: Our strong guest-centric approach is reflected in a Net Promoter Score (NPS) of over 83.64% across our domestic hotels.



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

	As a % to total turnover
Environmental and social parameters relevant to the product	Not Applicable. As a leading luxury hospitality company, we remain committed towards operating in a manner that responsibly addresses environmental and social considerations. Our operations emphasise efficient resource utilisation and strong waste management practices grounded in the principles of reduction, recycling, and reuse. We also communicate these efforts to our guests through multiple channels to promote awareness and engagement.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25 [^]		
	Receive during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	2	-	Closed after taking required action.	12	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Restrictive trade practices	-	-	-	-	-	-
Unfair trade practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

[^]Value for previous year has been reinstated to suit the reporting boundary of current financial

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

	Number	Reasons for Recall
Voluntary Recalls	Not Applicable. We are a luxury hospitality company and are not involved in the manufacturing of any product.	
Forced Recalls		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes, the organisation operates a formal Information Security Management Framework aligned with ISO/IEC 27001, supported by documented policies and procedures accessible through the APEX portal.

Our security and control environment is designed in accordance with the SOC 2 Trust Services Criteria, addressing security, availability, confidentiality, and privacy through role-based access controls, monitoring, and third-party oversight.

We comply with GDPR and applicable global data protection laws, acting as a data controller and/or processor, and applying lawful, transparent processing practices as defined in our publicly available Global Privacy Policy.

Personal and sensitive information is protected through appropriate technical and organisational measures, with access strictly limited to authorised personnel and vetted third parties bound by contractual security obligations.

6. 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 the safety of products/services.

There were no corrective cybersecurity actions initiated during the reporting year, as no material incidents or control deficiencies were identified. To strengthen our ongoing commitment towards protecting user data, we

Business Responsibility & Sustainability Report (FY 2025-26) (Contd.)

have appointed dedicated Data Protection Officers (DPOs) responsible for overseeing data protection compliance and promptly addressing privacy-related matters. The DPOs are empowered to take appropriate and timely measures to handle data privacy concerns in line with applicable regulations and internal policies. Users may contact our DPOs directly with any questions, concerns, or suggestions regarding data protection by emailing DPO@oberoigroup.com.

7. Information relating to data breaches:

a. Number of instances of data breaches	-
b. Percentage of data breaches involving personally identifiable information of customers	-
c. Impact, if any, of the data breaches	-

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed.

All information on our services is publicly hosted on the corporate websites:

<https://www.eihltd.com/>, <https://www.tridenthotels.com/>, <https://www.oberoihotels.com/>, <https://www.oberoigroup.com>

For any further inquiries, customers can also reach out to us at the contact details provided on our website or physically visit our hotels.

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

EIH Limited integrates sustainability into its service delivery to encourage responsible consumption and enhance guest awareness. Key initiatives include:

Guest Awareness and Education: Guests are routinely informed about the Company's sustainability initiatives and are encouraged to adopt responsible practices during their stay.

Promotion of Paperless Operations: Leveraging digital technology, the Company provides a hands-free, paperless experience, highlighting the benefits of contactless registration, digital check-in and check-out, and electronic transactions.

Environmentally Responsible Hospitality Practices: Guests are encouraged to participate in environment-friendly initiatives such as;

- Opting for optimised linen and towel change schedules
- Using cloth laundry bags instead of plastic
- Participating in recycling through biodegradable garbage bags
- Using reusable glass bottles in place of single-use plastics

Integration of Sustainable Choices in Service Delivery: Sustainable alternatives are embedded across daily operations, ensuring guests consistently experience and participate in responsible practices.

Forward-Looking Initiatives: Under the sustainability-focused brand philosophy "Elements by Oberoi", additional environmentally conscious practices are planned for rollout in the coming financial years, further reinforcing the Company's commitment to responsible hospitality and guest education.

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

As a responsible organisation, EIH Limited ensures transparent and timely communication with stakeholders regarding any changes in services.

Proactive Notifications: Potential service disruptions or discontinuations are promptly communicated to guests through the corporate website and email alerts.

Stakeholder Updates: All significant changes in service status or business operations are shared to keep guests informed and prepared.

Query Resolution: A structured process is in place to address guest queries and concerns arising from such changes, ensuring minimal inconvenience and maintaining guest confidence.

- 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)**

This requirement is not applicable to us, as EIH Limited is a luxury hospitality company and does not manufacture physical products. Wherever relevant, product information is displayed in accordance with applicable regulatory requirements.

Guest satisfaction is our foremost priority. Given the nature of our services, we actively seek individual feedback from guests and use these insights to continually enhance service quality, strengthen loyalty, and encourage referrals. Our feedback framework is anchored by the Guest Questionnaire Analysis (GQA) process, which enables us to remain responsive to evolving guest expectations. In addition, we gather feedback through a wide range of engagement channels, including direct interactions, foreign tour operators, MICE (Meetings, Incentives, Conferences, and Exhibitions), and ongoing communication through our guest recognition programmes—Trident Privilege and Oberoi One. These channels help us capture valuable insights from diverse stakeholders across key operating locations. Please refer to the response to Question 1 for further details.

For and on behalf of the Board of Directors

Place: New Delhi
Date: 26th May 2026

Vikramjit Singh Oberoi
Managing Director and Chief Executive Officer
DIN:00052014

Arjun Singh Oberoi
Executive Chairman
DIN:00052106



INDEPENDENT ASSURANCE STATEMENT

to the Management of EIH Limited

EIH Limited (Corporate Identity Number L55101WB1949PLC017981), hereafter referred to as 'EIH' or 'the Company' commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include BRSR Core as per Annexure 17A of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026).



Our Conclusion:

On the basis of the assessment undertaken, nothing has come to our attention to suggest the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) do not properly adhere to the reporting requirements outlined in the Industry Standard on Reporting of BRSR Core.

Scope of Work and Boundary

The scope of our engagement includes independent assurance of 'BRSR Core' – Limited level of assurance for Financial Year (FY) 2025-26.

Boundary covers the performance of EIH operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of limited assurance covers the owned hotels, restaurants, business units and offices of EIH Limited across India, as specified in the BRSR report by the company.

Reporting Criteria and Standards

The disclosures have been prepared by EIH in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024
- BRSR Core (Annexure 17A) as per Master Circular No. HO/49/14/14(7)2025-CFD POD2/I/3762/2026, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated January 30, 2026
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical

Our competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment – General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e. FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.



Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures with respect to Greenhouse gases disclosures.

Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of EIH. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Our focus included disclosures, management processes, and key ESG metrics specified under the BRSR Core. The Industry Standard on Reporting of BRSR Core used a basis of limited level of assurance.
- Understanding the key systems, processes and controls for collecting, managing and reporting the Key Performance Indicators (KPIs) of BRSR Core. Understand and test, on a sample basis to evaluate adherence to the reporting principles.
- Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders.
- DNV audit team conducted on-site/remote audit for head office and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment. Sites selected for audits are listed in Annexure II.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for limited level of assurance for the disclosures.

Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of $\pm 5\%$ based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV's opinion on specific BRSR Core Attribute 8 on "Number of days of accounts payable", Attribute 9 "Open-ness of business" and all sections of BRSR indicators where currency or INR has been applied relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other



competitive issues are beyond the scope of this assurance.

- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

Responsibility of the Company

EIH has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed for BRSR Core 9 ESG attributes in BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. EIH is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

DNV's Responsibility

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

Use and distribution of Assurance Statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV's work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and EIH. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

For DNV Business Assurance India Private Limited,

Jas Sahib Singh Chadha

Lead Verifier

Anjana Sharma

Assurance Reviewer



Annexure I – BRSR Core Verified Data

Stipulated as per BRSR Core provided by the company.

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
1	Green-house gas (GHG) footprint*	Total Scope 1 emissions	MT of CO ₂ e	18,865
		Total Scope 2 emissions (market-based)	MT of CO ₂ e	44,188
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	MT of CO ₂ e/INR Crore	22.42
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT of CO ₂ e/Million US dollars adjusted for PPP	45.02
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT of CO ₂ e/FTE	12
2	Water footprint	Total water consumption	KL	809,456
		Water consumption intensity	KL/INR Crore	288
			KL/Million US dollars adjusted for PPP	578
		Water intensity in terms of physical output	KL/FTE	150
		Water Discharge by destination and levels of Treatment	KL	147,423
3	Energy footprint	Total energy consumed	Gigajoules (GJ)	485,347
		% of energy consumed from renewable sources	In % terms	7.79%
		Energy intensity	GJ/INR Crore	173
			GJ/Million US dollars adjusted for PPP	347
			GJ/FTE	90
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	422.1
		E-waste (B)	MT	6.0
		Bio-medical waste (C)	MT	0.02
		Construction and demolition waste (D)	MT	9.4
		Battery waste (E)	MT	5.7
		Radioactive waste (F)	MT	0.0
		Other Hazardous Waste (G)	MT	1.8
		Other Non-Hazardous Waste (H)	MT	3,453.8
		Total (A+B + C + D + E + F + G+ H)	MT	3,898.70
		Waste intensity per rupee of turnover from operations	MT/INR	0.00000014
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT/US dollars adjusted for PPP	0.00000278



Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
		Waste intensity in terms of physical output	MT/FTE	0.72
		Total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	MT	2,409.9
		(ii) Re-used	MT	72.3
		(iii) Other recovery operations	MT	646.9
		Total	MT	3,129.1
		Intensity (Waste Recycled Recovered/ Total Waste generated)	%	80.26%
		Total waste disposed by nature of disposal method		
		(i) Incineration	MT	0.02
		(ii) Landfilling	MT	309.2
		(iii) Other disposal operations	MT	460.5
		Total	MT	769.7
		Intensity (Waste Disposed/Total Waste generated)	%	19.74%
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company (Excluding Workers)	In % terms	2.75%
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Employees=0 Workers=0
			Total recordable work-related injuries	Employees=0 Workers=1
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees=0 Workers=0.15
			No. of fatalities	Employees=0 Workers=0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	17.8%
		Complaints on PoSH	Total Complaints on Sexual Harassment (POSH) reported	0
			Complaints on PoSH as a % of female employees/workers	0
			Complaints on PoSH upheld	0
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases and from within India	Directly sourced from MSMEs/small producers	27.63%
			Sourced directly from within India	95.92%
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost	Location	
			Rural	1.5%
			Semi-urban	0.0%
			Urban	6.5%
			Metropolitan	92.0%



Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0.0%
		Number of days of accounts payable	(Accounts payable *365)/Cost of goods/ services procured	71
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	0.0%
			Number of trading houses where purchases are made from	0
			Purchases from top 10 trading houses as % of total purchases from trading houses	0.0%
			Sales to dealers/ distributors as % of total sales	0.0%
			Number of dealers/ distributors to whom sales are made	0
			Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.0%
			Share of RPTs (as respective %age) in	
			Purchases	4.8%
			Sales	5.4%
			Loans & advances	0.0%

* Calculation of Scope 1 GHG emissions are based on conversion factors, emission factors considered in 2006 IPCC Guidelines for National Greenhouse Gas Inventories, IPCC sixth assessment report and DEFRA 2025. Scope 2 GHG emissions for Indian operations are calculated based on emission factors in Central Electricity Authority, Govt. of India (CEA Version_21.0) which is 0.710 tCO₂ per MWh.

Annexure II – Sites selected for audits

S. no	Site	Location
1.	Head office (onsite)	Maidens Hotel, New Delhi
2.	Hotels (onsite)	The Oberoi New Delhi
3.	Hotels (remote)	Trident Bandra Kurla, Mumbai Trident Nariman Point, Mumbai
4.	Business units (onsite)	Oberoi Flight Service, New Delhi