

## **Terms of Reference / Roles and Responsibilities**

### **CSR and ESG Steering Committee:**

- 1. Policies and Strategy:** Define and periodically review the CSR and ESG policies, strategy, and roadmap aligned to the organisation's vision and purpose.
- 2. Risk Management & Resilience**
  - Identify, assess, and monitor ESG risks and opportunities, including climate, social, reputational, and regulatory risks.
  - Integrate ESG risks into the organisation's risk management framework.
  - Define mitigation and adaptation strategies for ESG risks including climate-related risks.
- 3. Stakeholder Engagement**
  - Engage with key stakeholders (local communities, employees, investors, guests/customers, regulators, suppliers and other partners) at least annually.
  - Identify, monitor, record and resolve grievances of key stakeholders including local communities, marginalized and vulnerable groups (if any are identified).
  - Ensure partnerships with credible NGOs, institutions and implementation agencies.
- 4. Monitoring and Performance**
  - Ensure compliance with applicable CSR & ESG regulations (SEBI BRSR, Companies Act, and other statutory requirements).
  - Review and approve public disclosures on CSR & ESG (Annual/ Integrated Report, BRSR, special disclosures such as DJSI, etc.).
  - Review and approve CSR & ESG budgets, annual action plans, and project allocations.
  - Oversee implementation and effectiveness of CSR programmes and ESG initiatives across the business portfolio.
  - Track KPIs, targets, and outcomes related to environmental impact (climate-related risks and opportunities), social performance and governance practices.
- 5. Impact Measurement & Reporting**
  - Review and approve impact assessment frameworks and methodologies for CSR and ESG initiatives.
  - Ensure accurate, transparent, and timely reporting of CSR and ESG disclosures.
  - Ensure data quality, assurance, and consistency across reports.