



THE
TAMARA
COORG

SUSTAINABILITY REPORT

FINANCIAL YEAR 2024-25





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LEADERSHIP MESSAGE

At The Tamara Coorg, we are dedicated to operating our business with a strong commitment to sustainability, guided by our mission to harmonise people, planet, and profit within a new model of responsible hospitality; one where exceptional experiences are delivered with warmth, and business growth serves as a force for the greater good.

Responsible hospitality shapes decision-making at Tamara, fostering resilience. It ensures long-term sustainability, active stakeholder engagement, effective risk management, employee wellbeing, guest satisfaction, innovation, and a strong reputation. By integrating these principles, Tamara adapts to challenges, builds meaningful relationships, and sustains a competitive advantage within the industry.





The Tamara Coorg is an eco-resort nestled in the lush green hills of the Western Ghats in Kodagu (Coorg), Karnataka. Situated at an altitude of approximately 3,500 feet above sea level, the resort offers an immersive experience in nature, combining sustainable hospitality with world-class comfort. Spanning over 180 acres of coffee plantations and forested land,

The Tamara Coorg is designed to blend seamlessly into its natural surroundings.

The resort's core philosophy, balancing people, planet, and profit, guides eco - sensitive procurement, local sourcing, resource conservation, waste reduction, and community empowerment.

Organisational Details

Legal name: Tamara Leisure Experiences Pvt. Ltd.

Nature of ownership and legal form: Tamara Leisure Experiences Pvt. Ltd. is a privately owned incorporated entity registered under the Companies Act in India.

Headquarters: Tamara Leisure Experiences Pvt. Ltd., No. 58, 3rd Floor, 15th Cross, JP Nagar, 2nd Phase, Bengaluru – 560078, Karnataka, India. Countries of operation: India.

Entities included in the Sustainability Reporting:

Table 1: Entities included in the sustainability reporting

Entity Name	Legal name of the entity	Address
The Tamara Coorg	The Tamara Coorg	Kabbinkad Estate, Yavakapadi Village, Napoklu Nad, Madikeri, Kodagu District, Karnataka – PIN: 571212

The sustainability reporting boundary is fully aligned with the financial reporting scope, encompassing the same entities. No

entities included in the financial reporting fall outside the sustainability reporting boundary.





Reporting Details

This report covers the financial year 2024-25 (April 2024 to March 2025). The financial and sustainability reporting periods are identical.

Point of contact: Mr. Saswata Banerjee – General Manager

There are no restatements, as this represents the first instance of sustainability reporting for The Tamara Coorg. The Global Reporting Initiative (GRI) framework has been used as a reference for data collection for this report.

A sustainability report was previously published for The Tamara Coorg for FY 2023-24, although it was not developed in accordance with any established sustainability reporting framework.

This report has been prepared by the Sustainability Team at Tamara Leisure Experiences Pvt. Ltd. It has not been externally assured.



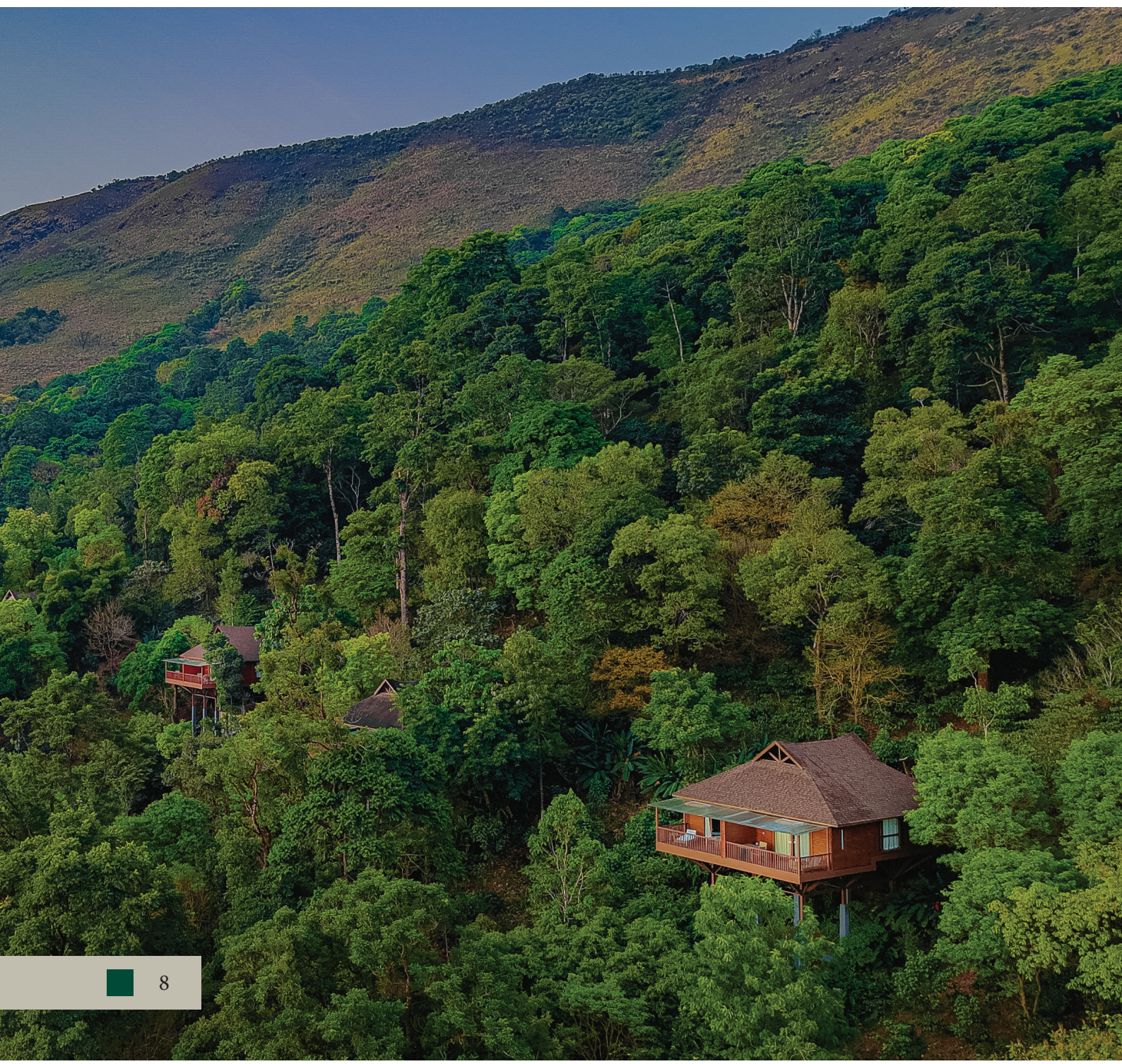


Mission

To continue offering exceptional experiences where people, planet, and profit coexist within a new model of responsible hospitality, one where these experiences are delivered with warmth and purpose, and where business growth serves as a catalyst for collective good.

Vision

To be a world-class institution built on the foundation of responsible and memorable hospitality.





Principles

Our sustainability policy is rooted in the following principles:

PEOPLE

The Tamara Coorg is committed to the wellbeing and empowerment of people. The company believes that a sustainable business is built on a foundation of strong relationships with employees, guests and stakeholders. Tamara Leisure Experiences prioritises the health, safety and professional development of its employees, fostering a positive work environment that encourages personal growth and fulfilment.

The resort also aims to provide exceptional guest experiences by understanding and exceeding expectations, promoting cultural appreciation and ensuring comfort and wellbeing. Through engagement with local communities, The Tamara Coorg supports socio-economic development, respects local cultures and collaborates with stakeholders to create a positive and inclusive impact.

Tamara recognises the importance of accessibility for all individuals and strives to provide accessible facilities, services and accommodation to cater to everyone. The organisation's commitment to zero discrimination and preference for local staffing foster authentic service by leveraging deep knowledge of the destination, culture and traditions, thereby enhancing the guest experience.

By focusing on people, the resort seeks to build lasting relationships, enhance social equity and create a sustainable, thriving ecosystem for all.

PLANET

The Tamara Coorg recognises the importance of environmental sustainability. The company aims to minimise its environmental impact, conserve natural resources and contribute to the preservation of the planet's ecosystems. The resort prioritises environmental conservation by implementing energy-efficient practices, promoting water and waste management strategies and sourcing responsibly. The Tamara Coorg strives to reduce its carbon footprint, protect biodiversity and raise awareness about environmental issues.

PROFIT

The Tamara Coorg believes that integrating sustainable practices into its operations drives long-term financial success. By implementing energy- and resource-efficiency measures, minimising waste and environmental impact and adopting sustainable procurement practices, Tamara Leisure Experiences aims to optimise operational costs and mitigate risks associated with resource scarcity and regulatory compliance. The resort also recognises the growing consumer demand for sustainable businesses and believes that its commitment to sustainability enhances its reputation, attracts environmentally conscious travellers and supports long-term business growth.

Our commitment to sustainability is unwavering as we work towards a more responsible and balanced future for our planet and generations to come.



Activities and Workers

Activities, Value Chain and Other Business Relationships

The Tamara Coorg delivers responsible and memorable hospitality experiences, complemented by curated food and beverage offerings. Convenience-oriented services such as laundry and taxi facilities are seamlessly available. The Verandah retail shop at The Tamara Coorg adds a thoughtful touch, while guests can also connect with nature through activities such as birdwatching and trekking.

GOODS

1. Food and beverages: Fruits and vegetables, herbs and spices, oils, groceries, fish and meat, frozen and packaged foods, dairy products, and beverages including liquor.
2. Housekeeping supplies: Linens, toiletries, and cleaning products.
3. Amenities: Toiletries, towels and other guest essentials.
4. Furniture and fixtures: Beds, mattresses, chairs and tables.
5. Technology and equipment: Computers, POS systems and property management systems.
3. Utility and facility management: The in-house Engineering Department monitors electricity, water and fuel usage, and oversees maintenance, repairs and overall upkeep of the premises.
4. Food and beverage services: Catering, banqueting and service operations.
5. Housekeeping services: Room cleaning, public area maintenance and linen supply are managed by the in-house housekeeping team.
6. Pest control: PCI Pest Control Services ensures safe and hygienic pest management across the premises.
7. Waste management: Manthan oversees the disposal of trash, recyclables and hazardous waste.
8. Information technology: The in-house IT Department manages internet, Wi-Fi and telecommunication systems.

SERVICES

1. In-house laundry services: Linen washing and pressing.
2. Security services: G4S Security Agency provides manpower, surveillance and monitoring.

PLATFORMS

1. WinHMS: A hotel management system used for managing reservations, check-in/check-out processes, room assignments and billing.
2. GPM (Group Project Management): A central platform for managing compliance, customer relations, procurement and asset management activities.

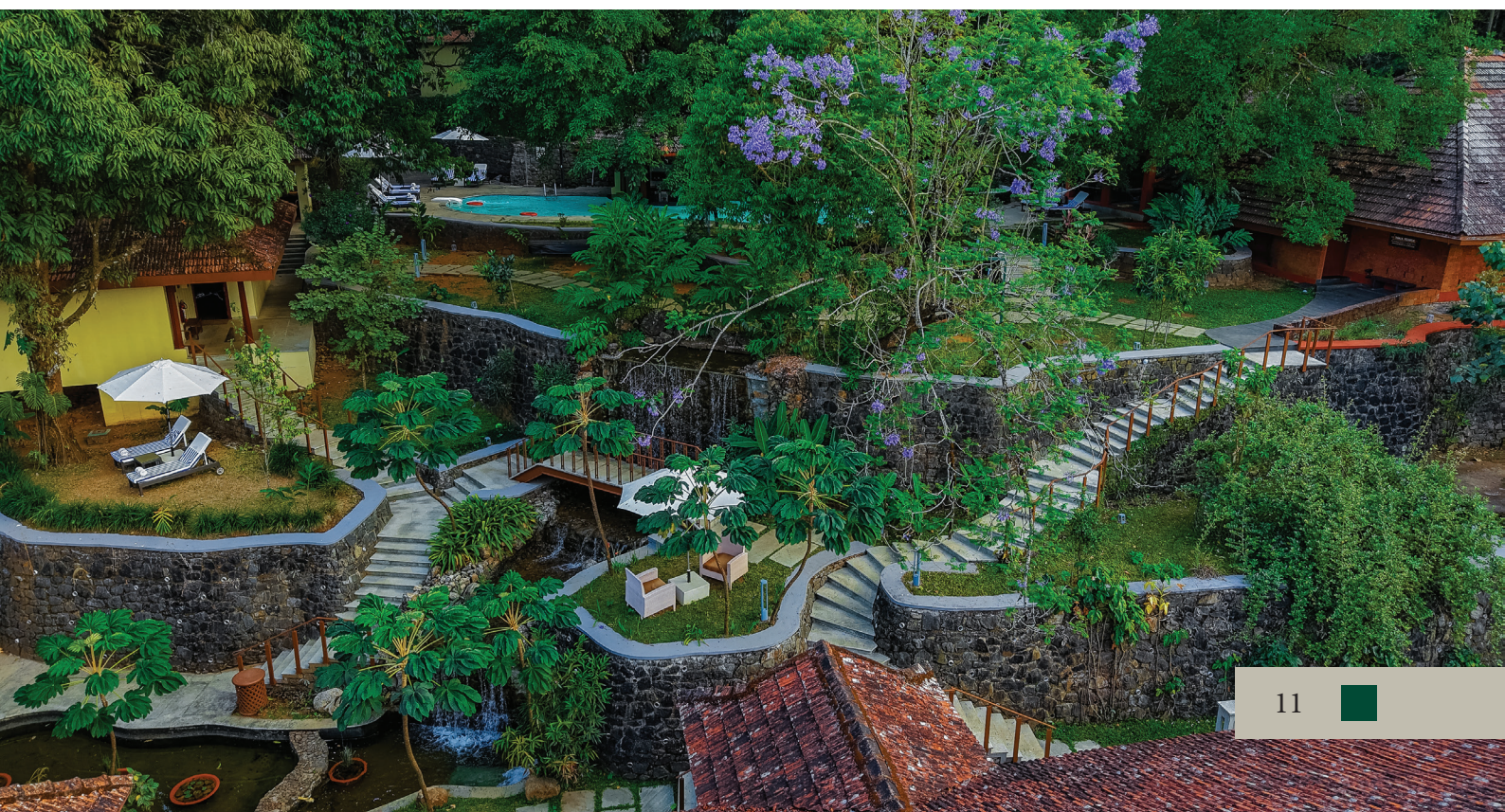


DOWNSTREAM ENTITIES

1. External and internal customers: Guests staying at the resort, dining in the restaurant, and employees.
2. Travel agencies: Companies that book rooms and packages for customers.
3. Online travel agencies (OTAs): Platforms such as MakeMyTrip, Tripadvisor, Booking.com, Agoda, Expedia, Cleartrip, and Google.
4. Tour operators: Companies that organise and lead tours, often in partnership with hotels.
5. Local businesses: Nearby shops, restaurants and attractions that benefit from guest visits.
3. Marketing and promotions: Through the Tamara website, LinkedIn, Instagram and other platforms.
4. Partnerships and collaborations: With local businesses, tour operators and other stakeholders.
5. Waste management and recycling: Responsible disposal and recycling of waste generated by the resort.
6. Community engagement: In partnership with local NGOs and associations, organising corporate social responsibility (CSR) activities.
7. Feedback and survey analysis: Guest Satisfaction Index (GSI) and Employee Satisfaction Assessment Tool (ESAT) are used to gather and analyse feedback for continuous improvement.

DOWNSTREAM ACTIVITIES

1. Customer retention: Guest profiling and preference tracking.
 2. Review management: Monitoring and responding to online reviews.
- There are no significant changes compared with the previous reporting period, as this is the first report developed using the GRI framework.





Employee Summary

The workforce at the unit reflects a structured composition across permanent and temporary roles, with a clear emphasis on full-time employment. The employee base includes representation across genders, contributing to a diverse and balanced work environment.

Most employees are engaged in permanent roles, supported by a segment of temporary staff aligned with operational requirements. The workforce structure indicates a strong

reliance on full-time employment, with minimal or no engagement in part-time or non-guaranteed hour roles.

Regional representation within the workforce reflects a stable and consistent employment base, supporting both operational continuity and local engagement. Attrition levels remain within a manageable range, indicating overall workforce stability while allowing for natural transitions within the organisation.

Table 2: Attrition rates at The Tamara Coorg



12.2%



Contract Employees

In addition to the core workforce, the organisation engages contract employees through specialised third-party service providers to support essential operational functions. These roles primarily include security, hygiene and sanitation, as well as housekeeping and landscaping services.

These partnerships enable the organisation to maintain service quality and operational efficiency while leveraging external expertise. The engagement of contract staff complements the internal workforce, ensuring seamless delivery across all operational areas.

Table 3: Contract employees at The Tamara Coorg

Entity	Work	Agency
The Tamara Coorg	Security	G4S Security
	Hygiene and Sanitation	Knight Frank (India) Pvt. Ltd.
	Housekeeping and Landscaping	Rani Chinnamma Security and manpower agency

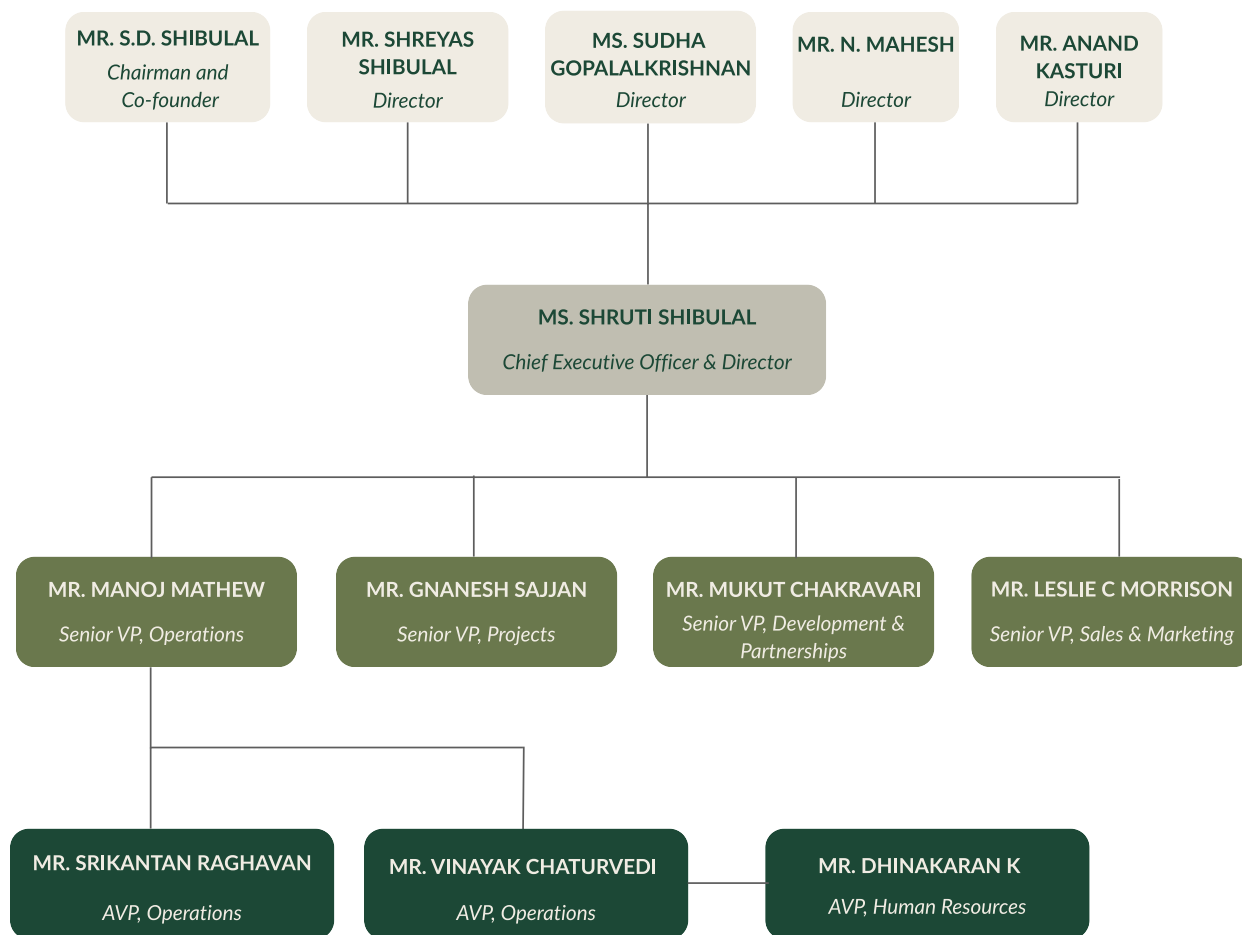
These contracted personnel supplement the resort's in-house teams across essential

operational areas, ensuring the consistent delivery of high-quality services.





Governance





Remuneration Policy

At Tamara Leisure Experiences, the Compensation Committee, comprising senior leadership and independent governance body members, oversees the organisation's remuneration process. This committee ensures that pay structures are fair, performance-linked and aligned with both industry standards and internal objectives. Independence in the committee's composition helps prevent bias and promotes objectivity in all remuneration decisions.

Stakeholder feedback is formally incorporated through the annual compensation review process, which provides a structured mechanism for evaluating and refining the organisation's remuneration framework. While Tamara is a privately held company and does not have public shareholders, feedback from internal stakeholders, such as employee surveys, leadership reviews and HR consultations, is regularly considered. This feedback helps shape policies that reflect employee expectations and evolving market trends, particularly in relation to appraisals, variable pay and retention incentives.

No external remuneration consultants are engaged in determining compensation. The process is overseen by the Board of Directors, including independent directors, with support from an internal Compensation and Benefits (C&B) specialist who provides analytical insights on industry benchmarks. The remuneration policy was not subject to a shareholder vote

during the reporting period, as it is reviewed and approved by the Board in line with the company's governance framework.

The remuneration policy for members of the highest governance body and senior executives is designed to ensure fairness, performance alignment and long-term value creation. Compensation includes a fixed pay component (70%) and a variable component (30%), linked to both individual and organisational performance. While sign-on bonuses or recruitment incentives are not offered, stay bonuses may be provided to high-performing senior executives in critical roles to support retention. Upon termination, eligible employees receive gratuity and leave encashment in accordance with applicable laws, and performance-based bonuses may be awarded based on results achieved. Clawback provisions are in place and may be applied in cases of non-performance, misconduct or fraud.

Retirement benefits include gratuity and provident fund contributions, both governed by statutory regulations. The remuneration policies for senior executives and members of the governance body are designed to align with both financial performance and the organisation's broader goals related to Environmental, Social and Governance (ESG) impacts, ensuring accountability for sustainable, long-term value creation across people, planet and profit.



PEOPLE

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The company also strives to provide exceptional guest experiences by understanding and exceeding expectations, promoting cultural appreciation and ensuring comfort and wellbeing. Through ongoing engagement with local communities, The Tamara Coorg supports socio-economic development, respects local cultures and collaborates with stakeholders to create a positive and inclusive impact.

The organisation recognises the importance of accessibility for all individuals and endeavours to provide inclusive facilities, services and accommodation. Its commitment to zero discrimination and preference for local staffing foster authentic service delivery by leveraging deep local knowledge of the destination, culture and traditions, thereby enhancing the guest experience.

By focusing on people, the company aims to build lasting relationships, enhance social equity and create a sustainable, thriving ecosystem for all.





Internal

OCCUPATIONAL HEALTH AND SAFETY

Occupational health and Safety Management Practices

The Tamara Coorg has implemented a formal Occupational Health and Safety (OHS) Management System across all departments and operational levels to ensure a safe and healthy workplace for employees, contractors and other stakeholders. The Group Project Management (GPM) tool is used to ensure that OHS practices are properly implemented, monitored and reviewed.

Legal Requirements and Rationale for Implementation

The OHS system has been established to comply with key Indian government legislations and sector-specific guidelines, including:

- Occupational Safety, Health and Working Conditions Code, 2020
 - o Mandates periodic health check-ups
 - o Limits working hours to 8 hours per day
 - o Requires formal appointment letters
- Employees' State Insurance (ESI) Act, 1948 – Provides medical benefits to employees
- The Building and Other Construction Workers Act, 1996 – Applicable to construction and maintenance activities
- FSSAI Guidelines – Ensure all food handlers undergo mandatory medical checks
- NABH Requirements – Applied where relevant to maintain quality and safety standards

Scope of Workers, Activities, and Workplaces Covered

The OHS system applies to all workers, activities and workspaces at The Tamara Coorg.

Workers Covered:

- Full-time employees
- Trainees, interns and part-time staff
- External service providers (e.g., caterers, landscapers, event staff)

Activities and Workplaces Covered:

At The Tamara Coorg, the concept of workplace extends beyond physical offices to include all environments where employees operate, collaborate or represent the organisation. This includes the resort property, corporate offices, remote work setups and partner locations. Whether guest-facing, operational or community-related, every workspace adheres to the same safety and health standards.

Occupational Health

The Tamara Coorg follows a departmental risk assessment framework through which each operational department conducts systematic evaluations of work-related hazards at regular intervals. Based on identified risks, appropriate mitigation plans are created and implemented, supported by regular training programmes for eligible personnel.

The organisation ensures employee safety through the provision of Personal Protective Equipment (PPE) and conducts mandatory health screenings for all employees to identify potential occupational health risks.

In the event of an incident, immediate response protocols are activated to contain and address



the situation. All incidents are documented in the Group Project Management (GPM) system, followed by a comprehensive root cause analysis to identify contributing factors. Corrective actions are then implemented to prevent recurrence, with formal closure requiring approval from the Unit Head. Monthly management reviews ensure timely completion and effective closure of all incident reports.

Promotion of Worker Health

The Tamara Coorg promotes holistic employee health through a range of policies and facilities designed to support both occupational and non-occupational wellbeing. Key initiatives include:

- **Medical insurance:** Comprehensive health coverage for medical consultations, specialist care, hospitalisation and prescribed medication.
- **Sick leave policy:** Provision of paid or unpaid leave for recovery from non-occupational illnesses.
- **Healthcare access facilitation:** Support systems that help employees access external healthcare services for non-work-related concerns.
- **24-hour medical clinic:** An in-house medical clinic at The Tamara Coorg, staffed with two qualified nurses, providing round-the-clock medical assistance to employees.

Occupational Health and Safety

The organisation ensures that occupational health and safety practices are extended across its workforce, covering both permanent and contractual employees. These measures are implemented to create a safe and secure working environment, aligned with operational requirements and regulatory standards.

Health and safety protocols are consistently applied across all roles, reflecting a comprehensive approach to employee wellbeing. By integrating these practices into daily operations, the organisation reinforces its commitment to safeguarding its workforce and maintaining high standards of workplace safety.





Work-Related Injuries

The organisation maintains a strong focus on workplace safety across all roles and functions. During the reporting period, there were no fatalities or high-consequence injuries recorded across any level of the workforce, reflecting the effectiveness of existing safety measures and protocols.

Minor injuries, where reported, were limited in nature and included cases such as sprains,

fractures, and cuts. These incidents were addressed through established response mechanisms, with continued emphasis on prevention and awareness.

Overall, the absence of major incidents and the low occurrence of minor injuries highlight a proactive approach to safety, supported by consistent monitoring and adherence to occupational health and safety practices.



During the reporting period, there were no fatalities or high-consequence injuries reported at The Tamara Coorg. Minor incidents were promptly addressed, with corrective measures and preventive training implemented to avoid recurrence.

Primary Hazards

The following are the primary occupational and operational hazards identified at The Tamara Coorg, based on routine risk assessments and departmental safety reviews:

- Falls from height (maintenance, cleaning)
- Electrical hazards (faulty wiring, wet areas)
- Fire and explosion risks (kitchens, gas storage)
- Heavy lifting and manual handling
- Machinery and equipment accidents
- Chemical exposure (cleaning agents, pool chemicals)
- Slips, trips, and falls on same level
- Workplace violence from guests/public
- Confined spaces and poor ventilation
- Ergonomic hazards

**Additional Hazards (hospitality-specific):**

- Heat stress and dehydration
- Drowning and water hazards
- Animal/insect bites in remote locations

Organisations are applying the hierarchy of controls approach:

Engineering Controls:

- Anti-skid pathways and flooring
- Reflective caution lines on steps
- Handrails on stairs and slippery areas

Administrative Controls:

- Frequent safety training programs
- Incident reporting through GPM software
- Safety committees and worker consultation

Personal Protective Equipment:

- Safety shoes and gear for kitchen, engineering, and gardening staff
- Protective equipment for high-risk departments

Training and Education

Types and Scope of Programs Implemented

1. Internal Training Courses

- a. Technical and Functional Training: Role-specific competency development designed to enhance departmental functions and operational excellence.
- b. Soft Skills and Behavioural Training: Focused on communication, customer service excellence, time management, leadership, emotional intelligence and professional conduct.
- c. Compliance Training: Ensures awareness and understanding of relevant laws, regulations and company policies.
- d. Specialised Programmes: Includes brand standards training, brand induction,

orientation, refresher training and critical certifications such as ASHI, QMS, and Safety.

2. Comprehensive Training Framework

- a. Onboarding Programmes: Structured integration support for new hires.
- b. E-learning and Online Courses: Flexible digital learning platforms enabling self-paced growth.
- c. Mentorship and Coaching: One-to-one guidance provided by senior professionals.
- d. Cross-Training: Multi-departmental skill development initiatives designed to enhance employee versatility.
- e. Workshops and Seminars: Intensive sessions led by internal or external experts.
- f. Leadership Development Programmes: Strategic learning pathways to prepare high-potential employees for leadership roles.

3. External Education Support

The Tamara Higher Education Policy provides financial assistance for diploma, undergraduate and postgraduate courses.

4. Training Budget Allocation

- a. Annual budgeting process conducted prior to each financial year.
- b. Unit-specific quarterly allocations to ensure consistent training delivery.
- c. Dedicated funding for specialised training, including BLS, Fire and Safety, and FOSTAC certifications.

5. Sabbatical Provisions

- a. Available in accordance with company leave policy and HR guidelines.
- b. Implementation may vary across units.



Training and Development

The organisation continues to invest in employee development through structured training initiatives across the workforce. Training programmes are designed to enhance skills, support professional growth, and align employee capabilities with operational requirements.

Participation in training is observed across genders, reflecting an inclusive approach to learning and development. These efforts contribute to building a more capable and confident workforce, while reinforcing a culture of continuous improvement and knowledge sharing within the organisation.





Security Practices

The Tamara Coorg recognises the critical importance of comprehensive security risk management across all operational facilities. The organisation has implemented systematic security training programmes to ensure the safety and protection of guests, employees and assets.

The organisation conducts extensive security training covering multiple operational areas, including:

- Vehicle Inspection Protocols: Training on systematic vehicle security checks and inspection procedures.
- Visitor Management: Comprehensive

procedures for visitor verification and access control.

- Emergency Response: Specialised training for Emergency Response Team members.
- Firefighting Training: Instruction on fire safety protocols and firefighting response procedures.
- First Aid Training: Medical emergency response and first aid techniques.
- Lost and Found Management: Procedures for handling guest property and implementing related security protocols.

Third-party agencies providing security personnel also receive mandatory training to ensure service quality and adherence to safety standards.

Security Training

The organisation ensures that all security personnel receive formal training as part of its commitment to maintaining a safe and well-prepared work environment. Training programmes are structured to equip personnel with the necessary skills and knowledge

to effectively manage safety protocols and respond to operational requirements.

This consistent approach to training reflects a strong emphasis on preparedness, accountability, and adherence to safety standards across all units.





Collective Bargaining and Employee Relations

The Tamara Coorg maintains formal employment agreements through standing orders for units employing more than 50 personnel. These standing orders, approved by local labour departments, establish mutual agreements between employees and management regarding working conditions and employer-provided support services. They serve as foundational frameworks that define employment terms with employee consent and regulatory compliance.

The organisation has implemented comprehensive grievance mechanisms that offer multiple channels for raising employee concerns, including formal complaint systems and skip-level meetings that bypass direct reporting relationships. These mechanisms

address both collective issues, such as working conditions, policy implementation and regulatory compliance, and individual concerns relating to management conduct, colleague interactions or employment terms.

All grievances are managed with empathy, confidentiality and impartiality, ensuring protection from victimisation for employees who raise concerns. HR and management teams conduct fair reviews of all cases, maintaining transparent communication throughout the resolution process.

This structured and inclusive approach to employee relations fosters a respectful and transparent workplace culture, enabling effective labour relations without the need for formal collective bargaining agreements.





Employment

Hiring trends across the organisation reflect a steady intake of employees across different age groups, with a stronger representation in early and mid-career stages. This indicates a focus on building a dynamic workforce that balances fresh talent with experienced professionals.

Employee turnover is monitored across similar age segments, with patterns reflecting natural workforce movement. The organisation continues to focus on retention through engagement, development opportunities, and supportive workplace practices, ensuring continuity while enabling career progression.

Employee Benefits and Wellbeing

The organisation offers structured healthcare benefits designed to support employees and their families, with coverage aligned to roles and responsibilities. Additional provisions such as accident insurance further strengthen employee protection and wellbeing.

Parental leave policies are designed to support employees during key life stages, ensuring adequate time for caregiving responsibilities. These are complemented by statutory retirement benefits and other long-term provisions that contribute to financial security.





Healthcare Benefits

Group Mediclaim Insurance: Tiered coverage of ₹ 12.5L, ₹ 3L, ₹ 5L,, and ₹ 6L per family based on employee grade

Group Personal Accident Policy: Tiered coverage of ₹ 15L, ₹ 20L, and ₹ 50L based on employee grade

Parental Leave

Maternity Leave: 26 weeks for first child, 12 weeks for subsequent children

Paternity Leave

10 days for first child, 5 days for subsequent children

Retirement Provision

Provident fund

Benefits Not Provided

Life Insurance, Disability and Invalidity Coverage, Stock Ownership Plans

Parental Leave

Parental leave policies are implemented in a manner that ensures accessibility and inclusivity across the workforce. Employees across genders are supported through these provisions, reflecting a commitment to equitable workplace practices.

Return-to-work trends indicate a supportive environment where employees are able to transition back into their roles after availing parental leave. This reinforces the organisation's focus on balancing professional responsibilities with personal commitments.





Market Presence

The organisation maintains a consistent approach to wage structures across roles, ensuring alignment with industry standards and regulatory requirements. Compensation is structured to reflect varying levels of responsibility, from entry-level roles to managerial positions.

This approach extends to contractual employees across functions such as engineering, housekeeping, hygiene, transportation, and security. Wage practices are designed to ensure fairness, transparency, and consistency across all employment types.

Local Community Representation

The organisation places importance on integrating local talent into its workforce, including at leadership levels. Representation from local communities within senior management reflects a broader commitment to inclusive growth and regional engagement.

By fostering opportunities for local talent, the organisation strengthens community relationships while bringing valuable regional insights into its operations and decision-making processes.



All managers at the corporate office who are involved in strategic decision-making for Tamara Leisure Experiences form part of the organisation's senior management team.

Department heads and managers responsible for overseeing operations and guiding strategic direction at the unit level are also classified as senior management.

Labour / Management Relations

Confirmed employees are required to serve a notice period of two months, while employees

on probation must serve a notice period of one month.





Diversity and Equal opportunities

At The Tamara Coorg, diversity is actively embraced through inclusive policies and equitable workplace practices. Individuals from diverse regions, cultures and backgrounds contribute to the team, enriching conversations, traditions and perspectives.

Equal treatment is a core organisational principle, supported by a clear grievance mechanism that ensures all concerns are addressed promptly and fairly. Performance

appraisals are merit-based and transparent, reinforcing accountability and trust.

Cultural diversity is celebrated through shared traditions, regional cuisine and festival observances, while local employment is prioritised to support and uplift neighbouring communities. These initiatives foster a supportive and inclusive environment where every individual feels heard, valued and empowered.

The organisation's workforce reflects a diverse composition across gender, age, and regional representation. While the overall workforce includes participation across genders, there remains an opportunity to further strengthen gender balance over time through inclusive hiring and development practices.

Age diversity within the organisation is characterised by a strong presence of employees in the mid-career stage, supported by representation from both early-career professionals and more experienced individuals. This blend contributes to a balanced workforce

that combines fresh perspectives with industry experience.

Local employment continues to be an important focus area, with a significant proportion of the workforce drawn from the regions in which the organisation operates. This approach supports community engagement while contributing to local economic development.

The organisation remains committed to fostering an inclusive and equitable workplace, with no instances of discrimination reported during the reporting period.



Child Labour

The Tamara Coorg enforces a strict zero-tolerance policy on child labour, ensuring that all recruitment processes include mandatory age verification. The Group Project Management (GPM) platform automatically blocks registrations for individuals under the age of 18.

This commitment extends across the entire supply chain. Vendors are made aware of

Tamara's procurement policy, which explicitly prohibits child labour, and they participate in regular awareness sessions on ethical sourcing. Any suspected violation triggers an immediate investigation, child protection support measures and, if necessary, supplier suspension, reflecting global best practices in responsible procurement.





Anti-corruption

At The Tamara Coorg, we maintain an unwavering commitment to ethical business practices and uphold a zero-tolerance policy towards corruption in all its forms. Our principled approach to operations is grounded in the belief that integrity and transparency are essential pillars of sustainable business success.

We ensure comprehensive awareness and adherence to our Code of Conduct, which explicitly addresses corruption, acceptance of gifts or honoraria and establishes clear guidelines for ethical behaviour. Digital payment systems are actively promoted to enhance transparency, create clear audit trails and minimise opportunities for financial irregularities, thereby strengthening accountability in monetary transactions.

In addition, robust internal and external financial audits are conducted to systematically identify and address potential discrepancies, serving both as preventive and corrective mechanisms to maintain financial integrity.

No instances of corruption were reported during the reporting period across any of our operational units or employees, demonstrating the effectiveness of our ethical governance framework and organisational culture.

Recognising that proactive risk management requires ongoing vigilance, we conducted comprehensive corruption risk assessments which identified the following key areas of potential vulnerability:

Major Corruption Risks Identified:

1. Procurement and Contracting Risks: Bribery or kickbacks in contract awarding, favouritism in vendor selection, non-competitive bidding processes.
2. Third-Party Intermediaries: Agents or consultants facilitating corrupt payments, insufficient due diligence, lack of oversight.
3. Gifts, Hospitality and Donations: Excessive or undocumented gifts and entertainment, charitable donations concealing bribery.
4. Financial Controls and Cash Management: Misuse of petty cash for unauthorised payments, weak controls enabling fraud.
5. Regulatory and Licensing Vulnerabilities: Facilitation payments to expedite permits or approvals, manipulation of inspections and audits.
6. Employment and HR Practices: Nepotism in hiring or promotions, ghost employees, payroll fraud.
7. Mergers and Acquisitions: Inheriting corruption liabilities, inadequate anti-corruption due diligence.
8. Internal Controls and Governance: Weak internal audit functions and ineffective whistleblower systems.

This proactive identification of risk areas enables Tamara to strengthen internal controls, enhance training programmes and uphold the highest standards of business integrity expected by our stakeholders.



External

Anti-Competitive Behaviour

During the reporting period, The Tamara Coorg faced no legal proceedings, regulatory actions or investigations related to anti-competitive behaviour, anti-trust violations or monopolistic practices. The company remains fully compliant with all applicable competition laws and regulations across its operational jurisdictions, maintaining transparency and fairness in its business conduct within the hospitality sector. No fines, penalties or legal settlements were incurred regarding competitive conduct, reflecting our ongoing commitment to ethical business operations and regulatory compliance.

Local Communities

The Tamara Coorg operates across diverse geographical settings – from remote regions to metropolitan centres and smaller towns – establishing its properties within vibrant, established communities. Recognising its role as a newcomer to these destinations, the organisation has adopted a community-centric approach that prioritises meaningful integration and mutual benefit.

Our commitment to hiring locally ensures that economic benefits flow directly to community members, while our preference for local vendors strengthens regional supply chains and supports small businesses. Beyond economic contribution, we actively promote and preserve the unique cultures and heritage of each destination through targeted conservation and engagement initiatives.



Heritage Preservation Initiatives

The Tamara Coorg showcases local history through two meticulously restored heritage structures, Verandah and Elevation Spa, originally constructed around 150 years ago as labourers' quarters and the zamindar's residence, respectively. The restoration approach blends traditional architectural elements with contemporary design, creating spaces that honour the past while serving present-day guests.



Cultural Integration

Cultural authenticity permeates every aspect of the guest experience at The Tamara Coorg. Local paintings and sculptures adorn the property, offering insight into regional artistic traditions. This cultural immersion extends to our culinary offerings, which feature distinctive local dishes that celebrate regional flavours and traditional cooking techniques, allowing guests to experience the authentic essence of Kodava heritage.

Community Social Responsibility

Beyond core operations, all Tamara properties voluntarily undertake Corporate Social Responsibility (CSR) initiatives, despite not being legally mandated to do so. These initiatives reflect our enduring commitment to contributing meaningfully to the communities where we operate.

Table 4: CSR activities conducted at The Tamara Coorg

Entity	CSR Activities Conducted
The Tamara Coorg	1. Grocery and food distribution for old-age homes and orphanages (donations to Jana Seva Trust Homes, Madikeri). 2. Equipment support for local hospitals and individuals with disabilities (wheelchair donation to Jana Seva Trust Homes). 3. Sponsorship for local school development through in-kind and monetary contributions (televisions donated to Kakkabe Primary School and Cheyandane High School). 4. Regular cleaning activities at nearby tourist sites and villages (Nalakanad Palace, Igguthappa Temple, BethriMurnad) in collaboration with NGOs such as Clean Coorg Initiative. 5. Monetary contributions towards preserving local culture and heritage (Bhagavathi Temple tax contribution). 6. Engagement with local tourism bodies (meetings with the Kodagu Tourism Board). 7. Financial support for biodiversity conservation in the local area (Pollution Control Board – World Environment Day contribution). 8. Tree planting initiatives in nearby schools to support biodiversity (sapling plantation at Kakkabe High School in collaboration with the RHT Team). 9. Community meetings as per agenda reference TTC/ADM/Agenda/1.3. 10. Scholarship and educational support for underprivileged students (scholarships provided to four students from NariyandaCheyandane and Kakkabe schools).



Rights of Indigenous Peoples

During the reporting period, The Tamara Coorg recorded no incidents involving violations of indigenous peoples' rights across any operational locations. The company respects and upholds indigenous rights in accordance with national and international frameworks, ensuring that its operations do not infringe upon traditional lands, cultural practices or community rights. No complaints, legal proceedings or grievances were filed during the reporting period, reflecting our continued commitment to responsible tourism and cultural sensitivity.

Beyond compliance, The Tamara Coorg actively engages with indigenous communities through structured consultation processes. Quarterly meetings are conducted with the local Adiyara community to understand their needs and address relevant concerns. These consultations have led to tangible community development initiatives, including the construction of a paved road connecting the property to the village and the provision of bus transport for local children during the monsoon season to ensure safe school commutes.

Through these sustained engagement efforts, The Tamara Coorg has positioned itself not merely as a business presence but as a committed partner in preserving cultural heritage, supporting local economies and fostering long-term relationships built on mutual trust and shared commitment to sustainable development.

Public Policy

The Tamara Coorg maintains a strict policy prohibiting any monetary or in-kind contributions, whether direct or indirect, to political parties, candidates or associations. This principle is consistently followed across all operational units and aligns with the organisation's anti-corruption and ethical governance practices.

Customer Privacy

At The Tamara Coorg, customer privacy is treated with the utmost seriousness. Personal information collected during booking and check-in, such as names, contact details and payment information, is safeguarded through comprehensive physical, electronic and administrative controls.

In FY 2024-25, there were no reported incidents of data breaches, leaks, thefts or losses. All customer data remains secure and confidential within Tamara's systems and is used solely for legitimate internal purposes, in full compliance with applicable data protection regulations.





PLANET



The Tamara Coorg recognises the importance of environmental sustainability. The company is committed to minimising its environmental impact, conserving natural resources and contributing to the preservation of the planet's ecosystems. The resort prioritises conservation by implementing energy-efficient practices, promoting effective water and waste management strategies and sourcing responsibly. The Tamara Coorg aims to reduce

its carbon footprint, protect biodiversity and raise awareness about environmental issues.

Biodiversity

The Tamara Coorg recognises that biodiversity is fundamental to maintaining healthy ecosystems. Beyond its ecological importance, the organisation values biodiversity for its aesthetic, cultural and intrinsic significance, acknowledging the interconnectedness of all species and their right to exist.

The resort's mission encompasses both the living and non-living elements of the environment, emphasising a holistic approach to conservation. The Tamara Coorg integrates its built environment harmoniously within the natural landscape, ensuring that structures blend seamlessly with the surrounding terrain rather than disrupt it.

Currently, the organisation operates without a formal biodiversity policy but incorporates biodiversity considerations into its day-to-day operations while striving for continuous improvement. No specific objectives or measurable targets have yet been established to halt or reverse biodiversity decline.

Actions Taken to Avoid Negative Impacts on Biodiversity

- Environmental purchasing protocols.
- Efficient building and infrastructure development.
- Greenhouse gas emissions management.
- Wastewater treatment systems.
- Solid waste management.



- Harmful substances control.
- Wildlife safety measures, staff and guests are instructed to retreat immediately upon encountering wildlife to ensure mutual safety.
- Responsible outdoor activity practices during hiking, birdwatching and similar excursions, including maintaining clean environments, minimising noise pollution and protecting animal habitats from disturbance.

Actions Taken to Minimise Unavoidable Negative Impacts

- Approximately 28 acres of forest land at The Tamara Coorg have been intentionally left undisturbed.
- Noise pollution has been reduced through the use of electric vehicles, and DJ event bookings are not accepted to prevent disturbance, even at the cost of potential revenue loss.
- Uplighting has been avoided across the property to minimise light pollution.
- During the resort's initial construction phase, tree felling was restricted to just 17 trees by building cottages on stilts.

Offset Actions for Residual Negative Impacts

- Conservation of 28 acres of grassland area (Survey No. 250/27) in Kabbinkad Estate, preserved in its natural state as an ecological offset.
- Sponsorship of biodiversity education programmes in local schools.
- Contributions to regional biodiversity offset schemes managed by environmental authorities.

- Annual plantation drives conducted in collaboration with NGOs.

The organisation's offset activities are currently not certified or verified by third-party agencies. All initiatives are self-implemented and internally monitored without external validation.

Biodiversity Management Plans

The Tamara Coorg has not yet conducted formal biodiversity impact assessments across its operational sites. Consequently, no sites have been identified as having significant biodiversity impacts, and no biodiversity management plans have been developed to date.

Access and Benefit-Sharing Report

The resort does not utilise traditional knowledge from local communities or extract genetic or biological resources that would trigger Access and Benefit-Sharing (ABS) regulatory requirements. Although not legally obligated to adopt ABS measures, the organisation demonstrates a voluntary commitment to ensuring its presence contributes positively to local communities.

This voluntary ABS approach focuses on addressing community-identified priorities through direct consultation, infrastructure development, educational support, cultural preservation and environmental conservation, creating a holistic framework for community benefit that extends well beyond legal compliance.



Proximity to Ecologically Sensitive Areas

The organisation has identified that The Tamara Coorg is situated in an ecologically significant region characterised by the following features:

- **Brahmagiri Wildlife Sanctuary:** The resort's property boundary lies approximately 1.5 kilometres from the sanctuary's boundary.
- **Distance Measurement:** Taken from the closest point of the resort's property boundary.
- **Western Ghats Biodiversity Hotspot:** The property is located within the Western Ghats, recognised as one of India's four major biodiversity hotspots.

Ecosystem Service Benefits to Indigenous Peoples and Local Communities

- **Indigenous Community Proximity:** The resort is located near the indigenous Adiyara community within the Western Ghats region.
- **Sacred Grove:** A sacred grove exists within the property boundaries of The Tamara Coorg.
- **Community Access:** Local communities retain access to the sacred grove for traditional and spiritual practices.
- **Cultural Participation:** The resort participates in annual pooja ceremonies conducted at the sacred site.
- **Distance:** 0 km (the sacred grove lies within the property itself).



Exploitation of Natural Resources

Harvesting of wild species is strictly prohibited at all units. This prohibition is enforced as part of the Organisation's environmental protection protocols.



Introduction of Invasive Alien Species

The organisation actively monitors for the presence of invasive plant species across all operational areas and implements immediate corrective measures when such species are identified. The Tamara Coorg does not engage in any activities that intentionally introduce invasive alien species.

Landscaping and ecological management practices are guided by a strict preference for native plant species, ensuring that ecosystem integrity and local biodiversity are preserved.

Energy

Energy is a critical resource for hospitality operations, directly influencing both operational efficiency and environmental impact on surrounding communities. The Tamara Coorg recognises this responsibility

and maintains a structured, proactive approach to managing its energy consumption.

Electricity constitutes the primary energy source across all units. Daily meter readings are tracked against occupancy levels and updated on the Group Project Management (GPM) platform. Monthly consumption reviews assess performance against occupancy-based targets, while annual goal revisions are conducted by the Corporate Chief Engineer. Diesel generators are used as a backup power source during outages.

Liquefied Petroleum Gas (LPG) powers kitchen operations, while charcoal and firewood are used for tandoor cooking and bonfires. At The Tamara Coorg, firewood also fuels the boiler system that provides hot water to the employee dormitory.

Energy Intensity

Energy intensity calculations focus on electricity consumption as the primary energy source. The key performance metric measures kilowatt-hours (kWh) consumed per occupied room night, derived by dividing total electricity

consumption by total room occupancy. All operational activities within the property are included in energy intensity assessments to support ongoing monitoring, benchmarking and goal-setting.



Reduction of Energy Consumption

To achieve energy targets, properties continuously enhance their practices through

annual implementation of energy-saving initiatives.

Energy Saving Initiatives

The organisation continues to implement targeted energy-saving initiatives aimed at improving operational efficiency and reducing overall energy consumption. Measures such as the installation of sensor-based exhaust controls and the adoption of more efficient cooling technologies have been introduced to optimise energy use across key areas of operation.

These initiatives are part of a broader approach to responsible resource management, where technology and design are leveraged to minimise energy demand without compromising on functionality or guest experience. Through ongoing improvements and upgrades, the organisation remains focused on enhancing efficiency and supporting more sustainable operations.





Water

Water is one of the planet's most dynamic and essential resources, defined by complex biophysical and social interdependencies that sustain all life and ecosystems. Recognising its critical importance, Tamara Leisure Experiences has implemented a comprehensive water stewardship framework focused on judicious consumption and responsible management.

The organisation's commitment to water conservation is embedded within its

operational structure, with each property operating under the supervision of a dedicated Engineering Department. This decentralised yet coordinated model is overseen by the Corporate Chief Engineer, ensuring the consistent implementation of water management strategies across all Tamara locations while enabling site-specific optimisation based on local conditions and resource availability.

Water Quantity

Table 5: Water source at the units

The Tamara Coorg	
Surface Waterbodies	
Rainwater Harvesting	Primary
Groundwater borewell and well water	Secondary
Municipality water supply	
Third-party water supplier	





Water Consumption, Discharge and Management

Water consumption at the unit is primarily supported through harvested rainwater and groundwater sources, with minimal reliance on other supply channels. Usage is aligned with operational requirements, ensuring efficient utilisation across guest services and maintenance activities.

Water discharge is managed through controlled systems, with a focus on treatment and responsible reuse. Treated water is channelled towards applications such as gardening and groundwater recharge, supporting a circular approach to water management and reducing overall wastage.

During the reporting period, an isolated incident related to the sewage treatment

system resulted in a temporary disruption, leading to the discharge of untreated wastewater. Immediate corrective measures were implemented, including system repair and infrastructure adjustments to prevent recurrence. Additional steps were taken in coordination with local authorities to ensure timely remediation and compliance with environmental standards.

Overall, the organisation continues to strengthen its approach to water management through responsible sourcing, effective treatment, and continuous monitoring, reinforcing its commitment to sustainable operations and environmental stewardship.

All Tamara properties maintain daily water consumption records through the Group Project Management (GPM) tracking system, with monthly performance evaluations benchmarked against established efficiency targets. Annual goal revisions, based on occupancy percentages, are carried out by the Corporate Chief Engineer to ensure the continuous improvement of conservation efforts.

The organisation's water management strategy includes several key initiatives:

- Onsite sewage treatment plants (STPs) for wastewater processing and reuse.
- Rainwater harvesting systems that either utilise collected water directly or channel it for groundwater recharge.
- Installation of tap aerators to reduce water flow and consumption.
- Section-wise metering to enable early leak detection and maintenance.
- Staff training programmes promoting responsible water usage practices.



Water Quality

Water is a universal solvent capable of dissolving more substances than any other liquid, which makes it highly susceptible to contamination. This property necessitates quality testing both prior to consumption – to ensure safety – and during disposal to minimise environmental impact. Tamara Leisure Experiences has therefore established comprehensive water quality monitoring and maintenance protocols across all properties.

Daily monitoring covers key parameters such as pH and Total Dissolved Solids (TDS) levels. Detailed monthly water quality assessments are conducted by third-party laboratories to verify compliance with regulatory standards and to ensure the optimal functioning of treatment systems. Additionally, the State Pollution Control Board conducts biannual inspections to validate ongoing adherence to water quality requirements.

Water Quality Standards

The organisation adheres to established water quality standards for domestic use, ensuring that water supplied across its units meets regulatory requirements for safety and suitability. Key parameters such as colour, turbidity, total dissolved solids, and pH are regularly monitored, along with mineral composition and the presence of trace elements. Strict controls are maintained to ensure that contaminants, including heavy metals and harmful substances, remain within acceptable limits, while microbiological quality is closely managed to ensure the absence of harmful bacteria.

For treated wastewater, the organisation

follows prescribed environmental standards to ensure safe discharge and reuse. Parameters such as pH balance, dissolved solids, oxygen demand, nutrient levels, and microbial content are monitored to maintain compliance with regulatory guidelines. Treatment processes are designed to minimise environmental impact, enabling responsible disposal and supporting reuse where applicable.

Overall, consistent monitoring and adherence to regulatory frameworks ensure that both freshwater and treated wastewater are managed safely, supporting the organisation's commitment to environmental responsibility and public health.



Emissions

As global temperatures continue to rise and the impacts of climate change become increasingly evident, understanding and mitigating carbon emissions has become imperative. The Tamara Coorg recognises this responsibility and has adopted a structured approach to measuring, monitoring and reducing its greenhouse gas (GHG) emissions.

In FY 2023–24, The Tamara Coorg conducted its first internal carbon footprint assessment using standard templates available online. In FY 2024–25, the resort partnered with NettZero Environmental Advisory Technologies Pvt. Ltd., an independent external consultant, to undertake a comprehensive emissions assessment.

The total carbon emissions for FY 2024–25 were 1,829.31 tCO₂e. The Operational Control Approach was adopted for the calculation, encompassing all emissions from activities and facilities under the organisation's operational control, ensuring accountability for areas where the organisation has direct influence.

The Tamara Coorg collaborates with NettZero Environmental Advisory Technologies Pvt. Ltd. for monthly GHG monitoring through their proprietary ClimeScore platform. This system ensures alignment with globally recognised frameworks, including the Greenhouse Gas Protocol, PAS 2060, and ISO 14064. The assessment includes:

Scope 1: Direct emissions from owned or controlled sources.

Scope 2: Indirect emissions from purchased electricity.

Scope 3: All other indirect emissions across the value chain.



SEffluents

Across all units, chemicals are managed by the Engineering, Housekeeping, and Hygiene & Sanitation departments.

- The Engineering Department handles fuels for generators, as well as sewage and effluent treatment plant (STP/ETP) chemicals such as chlorine and paint.
- The Housekeeping Department uses a range of cleaning agents including surface cleaners, bathroom disinfectants, carpet shampoos, air fresheners and swimming pool treatment chemicals.
- The Hygiene and Sanitation Department utilises chemicals for floor and dish washing, hand washing, drain cleaning, and separate disinfectants for fruits, vegetables, utensils and tables.

The Tamara Coorg is currently transitioning towards the exclusive use of eco-friendly cleaning and treatment chemicals across all units to ensure that no products used pose harm to the environment.



Chemical handling is treated with the utmost seriousness, as improper handling may endanger staff, increase wastage or cause environmental damage. Regular training is provided to all chemical handlers to ensure awareness of safety protocols, correct handling procedures and appropriate responses in the event of an emergency. Personal Protective Equipment (PPE) is issued to all personnel to safeguard their wellbeing.

Chemicals are stored in spill trays, and spill kits are readily available to ensure prompt and safe containment should a leak occur. No significant spills were recorded during the reporting period.

Sustainable procurement

A common misconception is that waste generation is unrelated to purchasing; in reality, the two are deeply interconnected — every procurement decision shapes potential waste outcomes. Recognising this link, The Tamara Coorg addresses sustainable procurement as a foundational component of its waste management strategy.

Each unit has a dedicated Procurement Department, overseen by the Corporate Purchase Team, which ensures both operational efficiency and responsible purchasing practices. Social, environmental and economic

considerations are factored into every procurement decision.

During vendor selection, factors such as product quality, environmental sustainability, proximity, market reputation and relevant certifications (where applicable) are carefully evaluated. As part of the onboarding process, all vendors are briefed on Tamara's Sustainable Procurement Policy, and the required documentation is collected. Payments are made promptly to maintain transparent and ethical supplier relationships.

Vendor audits are conducted quarterly by the Corporate Purchase Department across various locations to ensure compliance with quality and sustainability standards. Additionally, quarterly vendor meetings are organised to encourage two-way communication, build trust and strengthen long-term partnerships.

Efforts are continually made to identify and adopt eco-friendly alternatives to conventional products. Coordination with vendors helps schedule consolidated pickups, reducing the frequency of transport trips, thereby lowering the resort's carbon footprint and improving operational efficiency. In addition, bulk purchasing of food products has been introduced to minimise packaging waste while maintaining quality standards.



Waste

Waste management represents one of the most significant environmental impact areas within the hospitality industry – a responsibility that The Tamara Coorg recognises and addresses with great seriousness. While the Hygiene and Sanitation Department oversees waste handling at the unit level, every individual within the organisation shares the responsibility of mindful consumption and waste reduction.

Waste Reduction Initiatives

The following measures have been implemented across all units to minimise waste generation:

- Digital feedback and registration systems to reduce paper use.
- Scanning guest IDs instead of photocopying.
- Using glass bottles in place of plastic bottles.
- Refilling toiletry containers instead of replacing them.
- Providing newspapers only upon request, rather than in every room.
- Using laundry baskets instead of disposable laundry bags.
- Reducing paper use by limiting to one laundry slip per guest.

Reuse and Replacement Practices

To promote circularity, the following reuse and replacement practices are implemented across all units:

- Repurposing discarded linen into dusting cloths or reusable handbags.
- Reusing newspapers to create carry bags.
- Using wooden materials instead of plastic for guest amenities.

These initiatives collectively help reduce overall waste generation – a key organisational priority. Waste is carefully tracked and segregated by material type to identify major waste streams and develop targeted reduction strategies.

For dry waste, all collected materials are sent to Pollution Control Board (PCB)-approved vendors to ensure proper and compliant disposal. Dry waste reduction goals have been established in select units and are reviewed annually. The organisation is also in the process of standardising wet waste reduction goals across all properties.

The following table presents the waste generation data for all units during the reporting period.





PROFIT

The Tamara Coorg places sustainability at the core of its business strategy, driving long-term financial success, brand value and operational resilience. Through energy and resource efficiency measures, waste minimisation and sustainable procurement practices, the company effectively manages operational costs and mitigates risks associated with resource scarcity and regulatory compliance.

Procurement from local producers strengthens regional economies and ensures responsible sourcing throughout the supply chain. These initiatives not only contribute to cost savings but also enhance Tamara's brand appeal among environmentally conscious travellers.

With a growing consumer preference for sustainable businesses, Tamara's commitment to responsible hospitality supports higher occupancy rates, improved revenue performance and sustained business growth, all while reinforcing its guiding ethos of "People, Planet, Profit."

Economic Performance

Direct Economic Value Generated and Distributed

Tamara Leisure Experiences Pvt. Ltd., incorporated under the Companies Act of India, operates as a privately held company. As a private limited entity, The Tamara Coorg benefits from regulatory provisions that allow operational confidentiality, including the discretion to maintain privacy over its financial

performance while remaining fully compliant with corporate governance standards.





Risks and Opportunities Due to Climate Change

Table 6: Risk and opportunities due to climate change

Risks or opportunities	Type of risk/opportunity	Description of the impact associated with the risk or opportunity	Financial implications of the risk or opportunity before action is taken	Methods used to manage the risk or opportunity	Costs of actions taken to manage the risk or opportunity
Forest fire	Physical	Damage to natural landscapes, infrastructure and assets.	High costs from asset damage, insurance claims, and rebuilding	Annual creation of firebreaks and implementation of emergency response plans	Moderate to high (depending on area size and infrastructure involved)
Floods	Physical	Disruption of operations, asset damage, safety concerns, and reduced access to the property	High operational losses, infrastructure repair costs, and revenue loss	Improved drainage systems, elevation of structures, and flood-resilient design	Moderate (infrastructure upgrades and insurance)
Water scarcity due to irregular rainfall	Physical	Reduced water availability, affecting operations and guest services	Increased operational costs due to external water sourcing or storage requirements	Rainwater harvesting and greywater reuse systems	Moderate (STPs installed, and rainwater harvesting implemented at all units)
Power line breaks due to heat or monsoon	Physical	Operational disruptions, safety risks, and potential blackouts	Revenue loss from service outages and equipment damage	Deployment of backup power systems (e.g., solar with battery), and grid upgrades	Moderate (initial capital investment for backup systems)
Loss of biodiversity	Ecological	Ecosystem imbalance, reduced natural resilience, potential increase in pest attacks, and reduced aesthetic value	Higher costs for maintaining landscape and potential impact on guest experience	Habitat restoration initiatives and creation of buffer zones	Moderate to high (depending on the scale of biodiversity restoration)
Carbon sequestration techniques (e.g., enhanced rock weathering)	Opportunity	Potential to generate carbon credits, improve soil health, and support climate mitigation	Missed revenue from carbon markets and reduced long-term climate resilience	Adoption of mineral application techniques and monitoring systems	High initial investment with potential for long-term revenue generation



Risks or opportunities	Type of risk/opportunity	Description of the impact associated with the risk or opportunity	Financial implications of the risk or opportunity before action is taken	Methods used to manage the risk or opportunity	Costs of actions taken to manage the risk or opportunity
Green jobs	Opportunity	Opportunity to create employment in sustainability sectors	Missed potential to tap into the growing green economy	Skill development, vocational training, and deployment of renewable energy projects	Moderate (training expenses and initial setup of initiatives)
Sustainable brands – conscious customers	Opportunity	Increased brand value, customer loyalty, and market differentiation	Loss of market share and revenue from value-driven consumers	Eco-certifications, transparent supply chains, and storytelling-based marketing	Low to moderate (primarily marketing and process investments)
Employment in remote local areas	Opportunity	Strengthened local ties, reduced migration, and improved social license to operate	Higher recruitment costs and lack of local support if unaddressed	Community engagement, skill-building programs, and fair employment practices	Low to moderate (costs related to wages, training, and community engagement)

Financial obligations to employees and other retirement plans

The Tamara Coorg offers a Defined Contribution Plan for employee retirement benefits, ensuring consistent contributions to statutory schemes such as the Employees' Provident Fund (EPF), Employees' State Insurance (ESI), Labour Welfare Fund (LWF) and Gratuity.

Under this arrangement:

- Tamara contributes 12% of each employee's basic salary to the EPF.
- Employees contribute 12%, with the option to make additional voluntary contributions to enhance their retirement savings.

This structured and transparent approach provides employees with sustainable retirement benefits and long-term financial security.





Financial Assistance received from government

Across all Tamara Leisure Experiences properties, no tax reliefs, subsidies, grants, royalties, financial incentives or other forms of government assistance were received during the reporting period.

Several properties, however, received recognition through awards and certifications:

- The Tamara Kodai received multiple accolades, including the Travel + Leisure Award for Best Family Resort, a high rating from MakeMyTrip, and the SATTE Award for Best Luxury Hotel.

The Tamara Coorg contributes to indirect economic development by generating local employment, supporting skill-building initiatives and promoting sustainable tourism in the regions where it operates. The organisation prioritises hiring from nearby communities, particularly in remote and semi-urban areas, thereby creating livelihood opportunities and fostering regional inclusion.

Tamara also partners with local vendors and artisans, supporting micro-enterprise

- Amal Tamara was recognised as the Best Medical Wellness Retreat at the Global Spa Awards 2025.
- O by Tamara, Trivandrum, holds a GRIHA Green Building Certification (4-star rating). No other properties reported receiving additional certifications or awards during the reporting period.

Tamara Leisure Experiences Pvt. Ltd. operates as a privately held company incorporated under the Companies Act of India, with no government entity holding any stake in its shareholding structure.

development and promoting cultural preservation. By embedding responsible sourcing, community engagement and environmental practices into its operations, Tamara strengthens local ecosystems while reinforcing its long-term commitment to ethical and inclusive growth. These practices also align Tamara with global sustainability frameworks such as the Global Sustainable Tourism Council (GSTC) and the Global Reporting Initiative (GRI) standards.





Tax

Approach to Tax

Tax Strategy

The Tamara Coorg follows all tax-related processes in strict accordance with applicable government laws and regulations. The organisation is committed to ethical conduct, accurate compliance and transparent engagement with tax authorities. Tax considerations are integrated into day-to-day operations and strategic decision-making, with associated risks managed through well-defined governance and control mechanisms.

Although no formal tax strategy is published, tax-related practices are reviewed annually by the Board of Directors to ensure alignment with evolving legislation, regulatory frameworks and operational priorities.

Key principles guiding this approach include:

- Full compliance with the letter and spirit of all relevant tax laws and regulations.
- Proactive risk management through robust internal controls and professional oversight.
- Transparency in all tax affairs and interactions with tax authorities.

This approach supports responsible corporate governance and reinforces Tamara's commitment to operating with integrity across all jurisdictions in which it conducts business.

Review of the Tax Strategy

Tamara Leisure Experiences embeds tax oversight within its broader financial governance framework. Tax matters are governed through quarterly Board reviews, supported by agenda-based reporting, while day-to-day execution and compliance are managed by the General Manager – Finance.

Under this leadership, finance and tax teams monitor legislative changes, assess tax implications on business decisions and maintain strong internal controls. Quarterly reports cover tax risk assessments, compliance status and emerging exposures, which are subsequently reviewed by the Audit Committee.

This structured, multi-tiered oversight framework embeds tax compliance into daily operations, maintaining accountability and reinforcing Tamara's commitment to integrity, transparency and ethical governance.

Approach to Regulatory Compliance

All compliance activities are systematically tracked and monitored through the Group Project Management (GPM) tool under a dedicated compliance project. Automated tasks are generated in accordance with statutory and regulatory timelines, and progress is reviewed monthly in collaboration with the General Manager – Finance and the Compliance Head.



Tax Strategy Integration with Business and Sustainability Goals

Tamara Leisure Experiences integrates its tax approach within its broader business strategy and sustainability vision. By embedding tax considerations into key decisions—such as investments, expansions and supply chain sourcing—Tamara ensures tax-efficient solutions that support long-term profitability while mitigating regulatory and resource-related risks.

Full and timely compliance with tax obligations underscores the organisation’s contribution to sustainable development by supporting public finances and social infrastructure. The governance framework aligns tax risk management with the company’s overall risk appetite, safeguarding the brand’s reputation and ensuring business continuity.

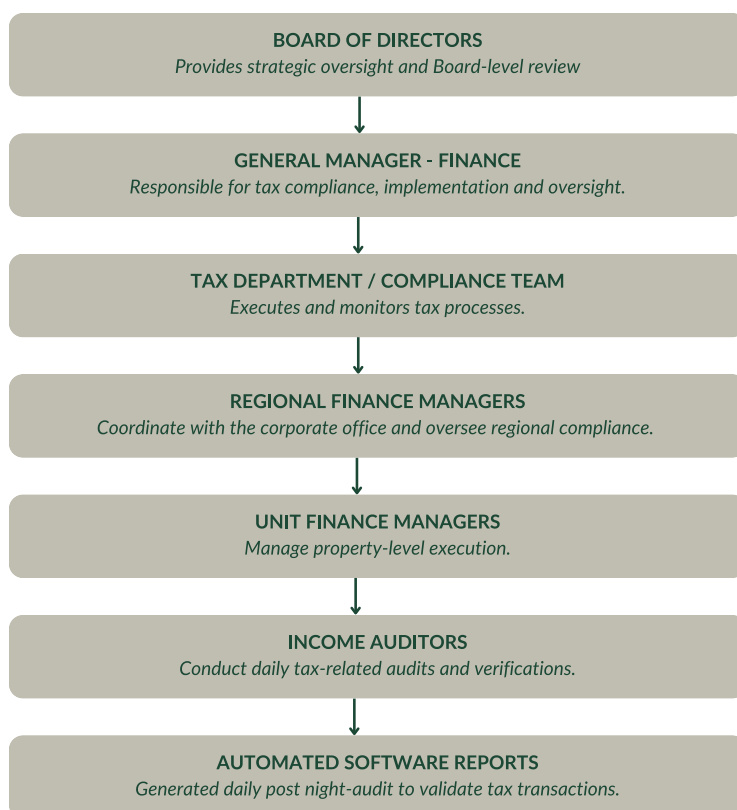
Quarterly reviews ensure ongoing alignment between tax compliance, business objectives and sustainability targets, reflecting Tamara’s proactive stance on regulatory change and stakeholder expectations.

Tax Governance, Control, and Risk Management

Tax Strategy Governance and Accountability

The following organisational structure defines

tax compliance and accountability within Tamara Leisure Experiences Pvt. Ltd.:



This structure ensures clear lines of accountability, from Board-level governance through executive oversight down to unit-level

execution, supported by automated verification mechanisms that maintain rigorous tax compliance across all Tamara operations.



Tax Strategy Integration Throughout the Organisation

In compliance with Central and State tax requirements, Tamara Leisure Experiences follows a clearly defined, written process implemented uniformly across all units:

1. **Identification and Segregation:** Revenue streams are identified and categorised according to applicable tax rates.
2. **Accounting Classification:** Revenue and tax entries are tagged under their respective accounting heads, with general ledgers (GLs) mapped in line with the Income Tax Act.
3. **System Integration:** These mappings are configured within the accounting software, establishing the necessary systems and controls to manage tax compliance.
4. **Risk and Control Framework:** Tax risks are embedded within risk registers and control frameworks, which are monitored through both internal and statutory audits.
5. **Continuous Training:** Regular training and awareness sessions are conducted on Central and State tax policies.
6. **Timely Submission:** All taxes are submitted within stipulated government timelines.

The organisation adopts a proactive and structured approach to managing tax risks, ensuring alignment with its broader risk management framework:

1. **Identification:** Tax risks are identified through continuous monitoring of legislative changes, regulatory developments and business activities.
2. **Assessment:** Identified risks are assessed for potential financial, reputational and operational impact. This prioritisation allows focus on high-exposure areas.
3. **Mitigation:** Controls and procedures are implemented to manage identified risks, with the General Manager – Finance overseeing their execution.
4. **Capacity Building:** Employees involved in tax-related functions receive quarterly training to remain updated on policy changes and reinforce best practices.
5. **External Collaboration:** The organisation engages professional tax advisors and maintains open communication with tax authorities to resolve uncertainties promptly.





Tax-Related Concern Reporting Mechanisms

Tamara Leisure Experiences upholds the highest standards of ethics, transparency and integrity, including in all tax-related matters. The organisation has established structured mechanisms allowing employees and stakeholders to report concerns regarding business conduct, financial irregularities or potential tax violations without fear of retaliation.

Reports can be made through a secure, confidential digital system within the Group Project Management (GPM) platform, which provides both anonymous (via a digital suggestion button) and non-anonymous channels. Submissions are routed through a structured workflow and escalated to the General Manager – Finance or senior leadership when relating to tax compliance or financial integrity.

The organisation's Code of Conduct outlines expectations for ethical behaviour, legal compliance and tax integrity. Employees receive regular training on recognising and reporting violations. All reported concerns are independently reviewed, with corrective actions implemented and learnings incorporated into process improvements.

Risk-based procedures ensure confidentiality, impartial investigation and timely resolution, promoting a culture of transparency and accountability.

Tax Disclosure Assurance Process

All tax-related disclosures at Tamara Leisure Experiences undergo a rigorous internal assurance process to ensure accuracy, transparency and compliance. The Tax and Finance Teams conduct detailed reviews, validating reported figures against ledger

entries, statutory filings and consolidated financial statements.

Oversight is provided by the Audit Committee, which scrutinises significant disclosures and ensures adherence to all tax compliance obligations. Verified information is subsequently included in the organisation's annual report.

While no external assurance statement is currently published, this multi-tiered internal control framework, supported by daily reconciliations and committee oversight, reinforces Tamara's financial integrity and commitment to responsible governance.

Stakeholder Engagement and Management of Tax-Related Concerns





Engagement with Tax Authorities

Tamara Leisure Experiences maintains a transparent, professional and cooperative approach to engaging with tax authorities, led by the General Manager – Finance. The finance team ensures timely and accurate filing of all statutory obligations, including GST, TDS, Professional Tax, ESI and PF.

The organisation proactively seeks clarifications on evolving regulations through consultations and advance rulings to minimise disputes. Any disputes that arise are managed through a GPM-based compliance workflow, ensuring systematic tracking, documentation and resolution.

This process reflects Tamara's ethical values, builds trust with Central and State authorities and reinforces its long-term commitment to compliance and sustainability. All engagements are documented for transparency and accountability.

Public Policy Advocacy on Tax

Tamara Leisure Experiences adopts a principled, transparent and responsible approach to public policy advocacy on taxation. The organisation refrains from aggressive lobbying or political donations, engaging only in issue-specific advocacy that complies with legal and regulatory frameworks.

Where appropriate, Tamara contributes insights through industry forums and regulatory consultations, guided by ethical conduct and a commitment to fair, efficient and transparent tax systems. These engagements support broader policy objectives such as good governance, economic development, simplified compliance and responsible corporate citizenship.

Advocacy efforts are aligned with Tamara's values, business goals and tax strategy,



emphasising integrity, the rule of law and long-term sustainability. Senior leadership monitors all advocacy initiatives to ensure alignment with strategic priorities and national interest.

Stakeholder Engagement and Feedback Processes

Tamara Leisure Experiences recognises the importance of engaging both internal stakeholders (employees, management, shareholders) and external stakeholders (tax authorities, vendors, customers, investors and the public) to uphold transparency, trust and accountability in its tax practices.

Engagement mechanisms include:

- **Periodic Financial and Compliance Discussions:** Regular interactions at unit and corporate levels integrate tax considerations into wider financial and governance reviews.
- **Strategic Consideration of Stakeholder Input:** Concerns raised via these forums or formal channels are escalated to senior leadership (digitally documented in GPM) and factored into decision-making.
- **Voluntary Disclosures:** Relevant tax-related information is shared in financial statements and sustainability reports to promote transparency and informed stakeholder engagement.



Structured Process for Tracking and Addressing Communications

Tamara utilises its Group Project Management (GPM) system to manage all tax-related correspondence and concerns:

- **Government Correspondence:** Notices or letters from regulatory bodies are logged under a dedicated “Government Notices and Litigations” project.
- **Task-Based Tracking:** Each notice or query is recorded as an individual task to ensure traceability, status monitoring and timely resolution.
- **Escalation Protocol:** Tax-related concerns are escalated to the Finance Head, General Manager – Compliance, Unit General Manager and Chief Executive Officer (CEO) for action and oversight.

Stakeholder Identification and Monitoring

Tamara identifies key stakeholders based on their influence and the potential impact of its tax practices.

- **Internal:** Employees, management and shareholders.
- **External:** Tax authorities, business partners, customers and investors.

The organisation maintains ongoing communication with tax authorities and monitors external developments, such as media reports and regulatory announcements, to anticipate and respond to emerging expectations.

Continuous Improvement and Feedback Integration

Stakeholder feedback is actively incorporated into Tamara’s tax governance practices. While formal public disclosure of feedback mechanisms is limited, employee inputs are encouraged through internal reporting channels, including the GPM system. All submissions are treated seriously and used to enhance internal processes and governance practices.

Country-by-country reporting

Tamara Leisure Experiences operates exclusively within India; therefore, formal Country-by-Country Reporting (CbCR), mandated for multinational enterprises, is not applicable. However, the organisation has adopted a state-by-state disclosure model, voluntarily reporting key financial indicators for each region, including revenue, taxes paid (GST, TDS, etc.), employee headcount and operational details.

This domestic adaptation mirrors the principles of CbCR, reinforcing transparency, accountability and stakeholder confidence. It also provides valuable insights into regional performance and supports preparedness for future regulatory developments.







For more information or to engage with our sustainability initiatives, please contact:

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