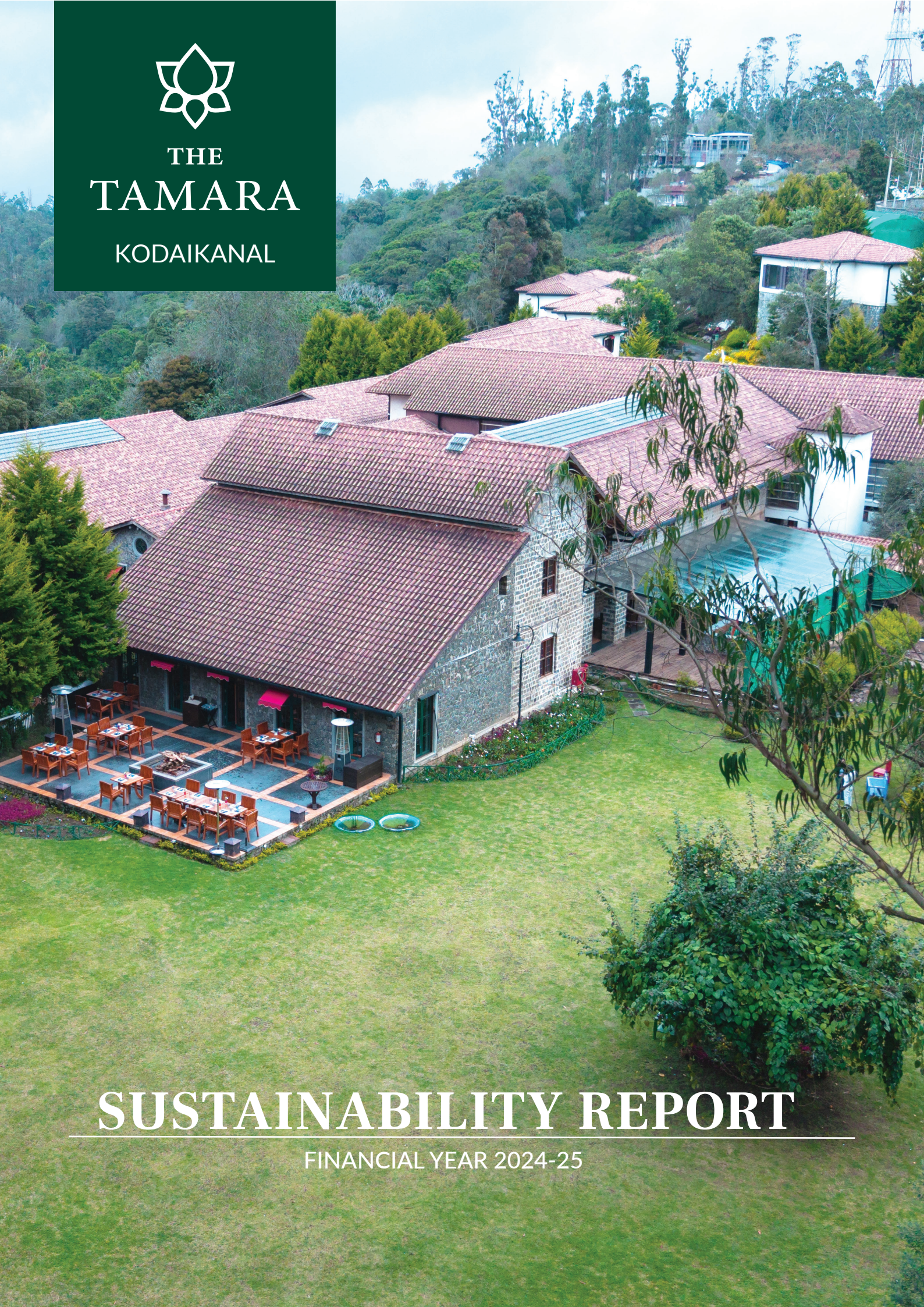




THE
TAMARA
KODAIKANAL



SUSTAINABILITY REPORT

FINANCIAL YEAR 2024-25



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Leadership message

At Tamara Leisure Experiences, we are dedicated to operating our business with a strong commitment to sustainability with our Mission to harmonize people, planet, and profit within a new model

of responsible hospitality – one where exceptional experience is delivered with warmth and where business growth acts as an engine for wider good.



Responsible Hospitality shapes decision making at Tamara, fostering resilience. It ensures long-term sustainability, stakeholder engagement, risk management, employee well-being, guest

satisfaction, innovation, and brand reputation. By integrating these principles, Tamara adapts to challenges, builds strong relationships, and maintains a competitive edge in the industry.



Introduction

Perched amidst the misty hills of Kodaikanal, The Tamara Kodai is a sanctuary of refined luxury and responsible hospitality. As a leader in sustainable tourism, the resort seamlessly blends world-class experiences with deep-rooted environmental consciousness. With licensed facilities including a spa, restaurant, bar, and retail shop, every aspect of The Tamara Kodai is thoughtfully curated to offer comfort without compromise. Guided by its

core philosophy of balancing people, planet, and profit, the resort champions eco-sensitive purchasing, local sourcing, and meticulous resource conservation. Through waste reduction initiatives and active community empowerment, The Tamara Kodai not only protects the natural beauty that surrounds it but also uplifts the lives within it - offering guests an experience that is both indulgent and meaningful.

Organizational 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.

Location of its headquarters: Tamara Leisure Experiences Pvt. Ltd., No. 58, 3rd Floor, 15th Cross, JP. Nagar, 2nd Phase, Bangalore – 560078, Karnataka, India

Countries of Operations: 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 Kodai	The Tamara Kodai	No 22, La Providence, St Mary's Road, Kodaikanal, Dindigul District, Tamil Nadu – PIN: 624101

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

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

Reporting Details

This report is for the FY2024-25 i.e., April, 2024 to March, 2025. The Financial reporting and Sustainability reporting period are the same.

Point of contact: Shan Shajiram, Assistant General Manager

There are no restatements, as this is the first instance of Sustainability reporting for

The Tamara Kodai Global Reporting Initiative (GRI) framework has been used for reference to collect data for the Sustainability report for FY24-25

This Sustainability Report has been prepared by the Sustainability Team at The Tamara Kodai. This report has not been independently assured





Our Mission

To harmonise people, planet, and profit within a new model of responsible hospitality – one where exceptional experiences are delivered with warmth and where business growth acts as an engine for wider good.



Our Vision

To be a world-class institution built on a foundation of Responsible and Memorable Hospitality.

Principles

Our Sustainability Policy is rooted in the following principles:

PEOPLE

Tamara Leisure Experiences is committed to the well-being 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 prioritizes the health, safety, and professional development of its employees, fostering a positive work environment that encourages personal growth and fulfilment.

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

Tamara recognizes importance of accessibility for all individuals and strives to provide accessible facilities, services, and accommodations to cater to all. The organization's commitment towards zero discrimination and local staffing fosters authentic service by leveraging their deep knowledge of the destination, culture, and traditions, enhancing the guest experience.

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

PLANET

Tamara Leisure Experiences recognizes the importance of environmental sustainability. The company aims to minimize its environmental impact, conserve natural resources, and contribute to the preservation of the planet's ecosystems. The company prioritizes environmental conservation by implementing energy-efficient practices, promoting water and waste management strategies, and sourcing sustainably. Tamara Leisure Experiences aims to reduce its carbon footprint, protect biodiversity, and raise awareness about environmental issues.

PROFIT

Tamara Leisure Experiences believes that integrating sustainable practices into its operations can lead to long-term financial success. By implementing energy and resource efficiency measures, minimizing waste and environmental impact, and adopting sustainable procurement practices, Tamara Leisure Experiences aims to optimize operational costs and reduce risks associated with resource scarcity and regulatory compliance. Additionally, the company recognizes the growing consumer demand for sustainable businesses and believes that its commitment to sustainability will enhance its brand reputation, attract environmentally conscious customers, and ultimately lead to increased profitability and long-term business growth.

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



Activities and Workers

Activities, value chain and other business relationships

The Tamara Kodai delivers responsible and memorable hospitality and curated food & beverage experiences. Convenience-enhancing services—laundry and taxi—are seamlessly available. The Verandah retail shop at The Tamara Kodai adds a thoughtful retail touch. Guests can connect with nature through bird-watching and trekking.

GOODS

1. **Food and beverages:** Fruits and vegetables, herbs / spices, oil, grocery, fish and meat, frozen food / packed food, milk / dairy products, liquor / beverages, tobacco, etc.
2. **Housekeeping supplies:** Linens, toiletries, cleaning products, etc.
3. **Amenities:** Toiletries, towels, and other guest supplies.
4. **Furniture and fixtures:** Beds, mattresses, chairs, tables, etc.
5. **Technology and equipment:** Computers, POS systems, property management systems, etc.

SERVICES

1. **In-house laundry services:** linen washing, dry cleaning, and pressing.
2. **Security services:** G4S Security Agency for manpower, surveillance, and monitoring.
3. **Utility and Facility management:** In-house Engineering Department for monitoring electricity, water, fuel together with maintenance, repairs, and upkeep of premises.
4. **Food and beverage services:** F&B Service for catering, banquet services, etc.
5. **Housekeeping services:** In-house Housekeeping Department and Team Members for room cleaning, public area cleaning, linen supply, etc.
6. **Pest control:** PCI Pest Control Services to prevent and eliminate pests in the hotel.
7. **Inhouse IT Department for all Internet and telecommunications:** Wi-Fi, phone services, etc.

Platforms

1. **WinHMS:** Hotel management system for managing reservations, check-in/check-out, room assignments, and billing.
2. **GPM:** Group Project Management platform for all Compliance, Customer, Purchase, Asset Management related activities

DOWNSTREAM ENTITIES

1. **External and Internal Customers:** Guests who stay at the hotel, dine at the restaurant and Employees.
2. **Travel agencies:** Companies that book hotel rooms and packages for customers.
3. **Online travel agencies (OTAs):** Websites and platforms that facilitate hotel bookings like MMT, Trip Advisor, Booking.com, Agoda, Expedia, Clear Trip, Google etc.
4. **Tour operators:** companies that organize and lead tours, often partnering with hotels.
5. **Local businesses:** nearby shops, restaurants, and attractions that benefit from hotel guests.
2. **Review management:** monitoring and responding to online reviews.
3. **Marketing and promotions:** Tamara Website, LinkedIn, Instagram etc.
4. **Partnerships and collaborations:** working with local businesses, tour operators, and other stakeholders.
5. **Waste management and recycling:** responsible disposal and recycling of waste generated by the hotel.
6. **Community engagement:** Local NGOs and Associations along with whom we organise CSR activities.
7. **Feedback and survey analysis:** GSI and ESAT for gathering and analysing customer feedback to improve services.

DOWNSTREAM ACTIVITIES

1. **Customer retention:** Guest Profiling and Preference Capture.

No significant changes compared to the previous reporting period as this is the first report using the GRI framework.





EMPLOYEE SUMMARY

The workforce at the unit is built around a stable mix of permanent and temporary employees, with a strong focus on full-time roles. Employees from different genders are represented across the organization, contributing to an inclusive and diverse workplace.

Permanent employees form the majority of the workforce, while temporary staff support specific operational needs. The overall

workforce structure is predominantly full-time, with little to no reliance on part-time or non-guaranteed hour employment arrangements.

The organization also benefits from a steady regional workforce presence, helping maintain operational consistency and strengthen local community engagement. Employee turnover remains at a moderate level, reflecting a stable workforce while accommodating normal career progression and workforce transitions.



18.31%

CONTRACT EMPLOYEES

In addition to its permanent workforce, the organization engages contract personnel to support key operational requirements. These resources are deployed across functions such as security, transportation, and hygiene and sanitation services, while interns are provided opportunities for practical industry exposure and skill development.

The use of contract personnel enables the organization to address specific operational needs efficiently while maintaining service standards and business continuity. This workforce model complements the core employee base, providing the flexibility required to support day-to-day operations effectively.





Governance

Governance structure

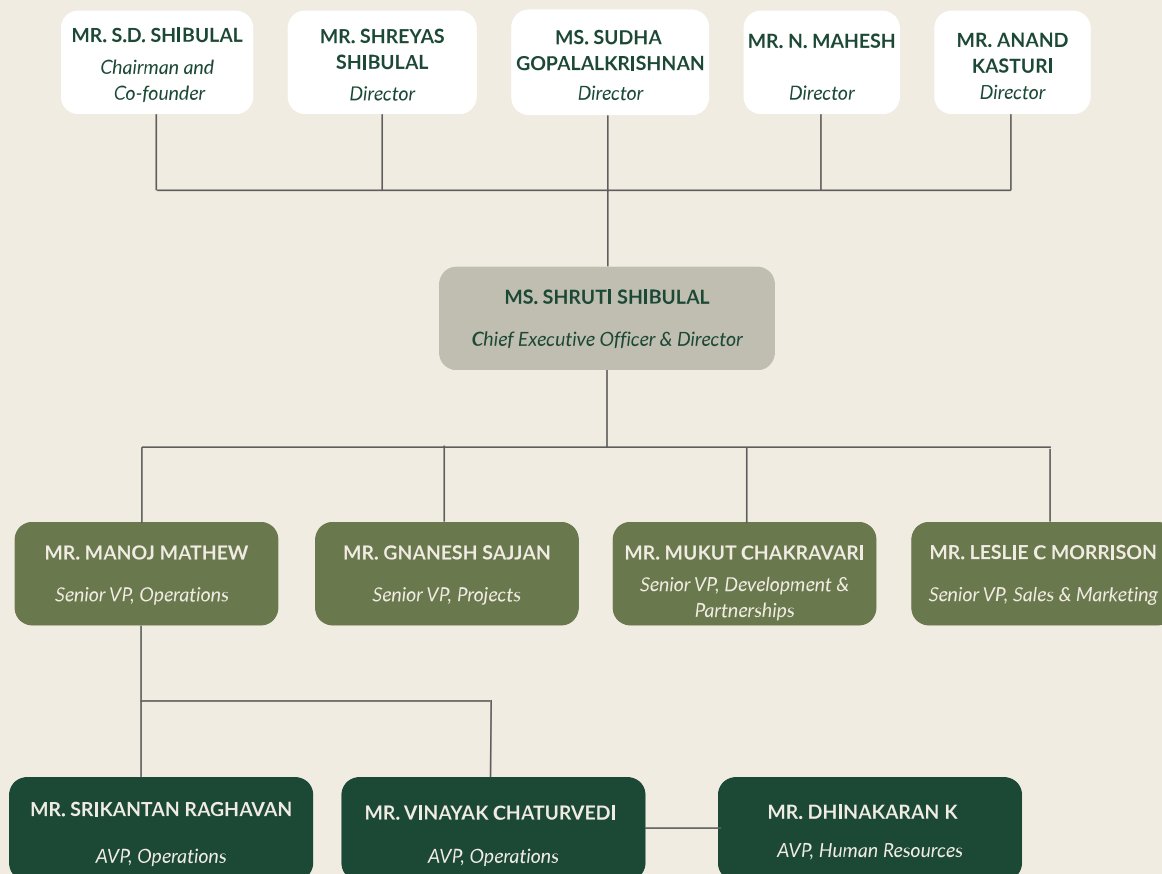
Board of Directors is the highest governance body at Tamara Leisure Experiences Pvt. Ltd.

1. Mr. S D Shibulal
2. Ms. Shruti Shibulal
3. Mr. Shreyas Shibulal
4. Mrs. Sudha Gopalakrishnan
5. Mr. N Mahesh
6. Dr. Anand Kasturi

Mr. S D Shibulal is the Chairman and Co-founder. Ms. Shruti Shibulal is the Chief Operating Officer (CEO) and Director.

The Executive team consists of the following:

- Mr. Manoj Mathew – Senior VP Operations
- Mr. Gnanesh Sajjan – Senior VP Projects
- Mr. Mukut Chakravarti –VP Development and Partnerships
- Mr. Leslie C Morrison – VP Sales & Marketing
- Mr. Srikantan Raghavan – AVP Operations
- Mr. Vinayak Chaturvedi – AVP Operations
- Mr. Dhinakaran K – AVP Human Resources



BOARD OF DIRECTORS (BoD)

Nomination and Selection of BoD

For Tamara Leisure Experiences Private Limited, the process of nominating and selecting members of the Board of Directors (BoD) follows the principles laid out under the Companies Act, 2013 (for private limited companies in India), while also reflecting good corporate governance practices tailored to the company's strategic and operational context.

1. Recommendation by the BoD as an additional director

- a. When there is a need to induct a new director—whether due to business expansion, the requirement for specific expertise, succession planning, or regulatory compliance (such as gender diversity or independent oversight)—the existing Board of Directors initiates the nomination process.
- b. Suitable candidates are identified through internal succession planning, recommendations from promoters or key stakeholders, or an external search for subject-matter experts.
- c. Once a candidate is shortlisted, due diligence is carried out to assess their qualifications, experience, DIN compliance, and any potential conflicts of interest.
- d. The Board then passes a resolution to appoint the individual as an Additional Director under Section 161 of the Companies Act, 2013. This appointment is provisional and valid only until the next Annual General Meeting (AGM) or

Extraordinary General Meeting (EGM), where the shareholders must ratify the appointment.

2. Ratification by the members in the general meeting after recommendation by the board of directors

At the following AGM or EGM, the appointment of the Additional Director is presented to shareholders for ratification as a regular director, requiring a simple majority vote. Once approved, the individual is formally inducted into the Board, and the appointment is filed with the Registrar of Companies (ROC) through Form DIR-12. The Articles of Association (AoA) may outline specific terms related to such appointments. For Tamara, director nominations typically align with broader strategic priorities such as brand growth, sustainability, and expansion.

View of stakeholders

After the recommendation of the BoD, the appointment of the directors is also placed before the shareholders for their approval.

After the Board of Directors recommends a new appointment, the proposal is placed before the shareholders at the AGM or EGM for their approval. This step ensures transparency and gives shareholders an opportunity to express their views, raise concerns, or seek clarifications regarding the nominee's background, role, or strategic relevance. Key stakeholders may also engage in informal discussions ahead of the meeting to ensure consensus and clarity.



REMUNERATION POLICY

At Tamara, there is a Compensation Committee, composed of senior leadership and independent governance body members, oversees the 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 ensures objectivity in remuneration decisions.

Stakeholder feedback is formally incorporated through the annual compensation review, which provides a structured mechanism for evaluating and refining the organization's remuneration approach. While Tamara Leisure Experiences 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 helps shape policies that reflect employee expectations and evolving market trends, particularly around appraisals, variable pay, and retention incentives. No external remuneration consultants are involved in determining compensation. The process is overseen by the Board of Directors, including independent directors, with support from an internal Compensation & Benefits (C&B) Specialist who provides analytical insights on industry benchmarks. The organization's 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.

At Tamara, the remuneration policy for members of the highest governance body and senior executives is structured to ensure fairness, alignment with performance, and long-term value creation. Compensation includes a fixed pay component (70%) and a variable component (30%), linked to both individual and organizational performance. While sign-on bonuses or recruitment incentives are not offered, stay bonuses may be extended 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 governance body members are designed to align with financial performance as well as the organization's broader goals related to environmental, social, and governance (ESG) impacts—ensuring accountability for sustainable, long-term value creation across people, planet, and profit.

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INTERNAL

Occupational Health and Safety

Occupational health and safety management practices

The Tamara Kodai, have implemented a formal Occupational Health and Safety Management Practices. This system is embedded across departments and operational levels to ensure a safe and healthy workplace for employees, contractors, and other stakeholders. We use Group Project Management (GPM) tool to ensure the OHS practices is properly implemented.

Legal Requirements and Rationale for Implementation

The OHS practices has been implemented to comply with various Indian government legislations and sector-specific guidelines, including:

- Occupational Safety, Health and Working Conditions Code, 2020
 - o Requires periodic health checkups
 - o Limits working hours to 8 hours
 - o Requires appointment letters for formal employment
- Employees' State Insurance (ESI) Act, 1948 – Provides medical benefits
- The Building and Other Construction Workers Act, 1996 – Applicable for construction activities
- FSSAI Guidelines – Ensure food handlers undergo medical checks
- NABH Requirements – Applied where relevant

Scope of Workers, Activities, and Workplaces Covered

The OHS practices applies to all workers, activities, and workspaces across Tamara properties. This includes:

Workers Covered:

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

Activities and Workplace Covered:

The Tamara Kodai, the concept of “workplace” extends beyond physical offices to encompass all internal and external environments where our teams operate, collaborate, and represent the brand. This includes hotels, resorts, corporate offices, remote work setups, and partner locations. Whether it involves guest-facing roles, back-end functions, vendor interactions, or community engagement, all such spaces fall under our workplace definition.

Occupational Health

The Tamara Kodai implements a departmental risk assessment framework where each operational department conducts systematic evaluations of work-related hazards periodically. Based on identified risks, appropriate mitigation plan will be created and implemented, supported by regular training programs for eligible personnel. The organization ensures employee safety through provision of Personal Protective Equipment

(PPE) and conducts mandatory health screenings for all employees to detect potential occupational health impacts.

When incidents occur, immediate response protocols are activated to mitigate the situation. All incidents are documented in the GPM system, followed by comprehensive Root Cause Analysis to identify underlying factors. Corrective actions are implemented to prevent recurrence, with formal closure requiring unit head approval. Monthly management reviews ensure systematic completion and proper closure of all incident reports.

Promotion of Worker Health

- **Medical Insurance:** Comprehensive health insurance coverage for medical consultations, specialist care, hospitalization, and prescription medications
- **Sick Leave Policy:** Provision of paid or unpaid sick days for recovery from non-occupational illnesses

- **Healthcare Access Facilitation:** Support system to help workers access external healthcare services for non-work-related health concerns

Occupational Health and Safety

The organization maintains a comprehensive occupational health and safety framework that extends across its entire workforce, including both permanent and contractual employees. This approach ensures that health and safety practices are consistently implemented across all functions and work environments.

By embedding safety protocols into everyday operations, the organization promotes a culture of workplace wellbeing, risk awareness, and responsible working practices. Ongoing adherence to established health and safety measures reflects the organization's commitment to providing a safe, secure, and supportive environment for everyone engaged in its operations.





WORK-RELATED INJURIES

The organization 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, awareness, and corrective action where required.

Overall, the absence of major incidents and the low occurrence of minor injuries demonstrate a proactive approach to workplace safety. Through ongoing monitoring, employee awareness initiatives, and adherence to occupational health and safety practices, the organization continues to foster a safe and supportive working environment.





Primary Hazards:

- 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

Organizations 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 & Functional Training: Role-specific competency development to enhance departmental functions and operational excellence
- b. Soft Skills & Behavioural Training: Focus on communication, customer service excellence, time management, leadership, emotional intelligence, and professional conduct
- c. Compliance Training: Ensuring understanding of laws, regulations, and company policies
- d. Specialized Programs: Brand standard training, brand induction, orientation, refresher training, and critical courses (ASHI, QMS, Safety)

2. Comprehensive Training Framework

- a. Onboarding Programs: Integration support for new hires
- b. E-Learning and Online Courses: Flexible digital learning platforms

- c. Mentorship and Coaching: One-on-one guidance from senior professionals
- d. Cross-Training: Multi-departmental skill development for enhanced versatility
- e. Workshops and Seminars: Intensive sessions by internal/external experts
- f. Leadership Development Programs: Strategic preparation for high-potential employees

3. External Education Support Tamara Higher Education Policy

provides financial assistance for Diploma, Graduation and Post-Graduation courses

4. Training Budget Allocation

- a. Annual budgeting process conducted before each financial year
- b. Unit-specific quarterly allocations
- c. Specialized training funding for BLS, Fire & Safety, and FOSTAC certifications

5. Sabbatical Provisions

- a. Available as per company leave policy and HR guidelines
- b. Varies by unit implementation



Training and Development

The organization places significant emphasis on learning and development as part of its commitment to employee growth and organizational effectiveness. Training initiatives are designed to strengthen professional capabilities, enhance job performance, and support employees in meeting evolving operational requirements.

Training opportunities are made available across the workforce, with participation

observed across different employee groups and genders. This inclusive approach to capability building helps foster a culture of continuous improvement, knowledge sharing, and professional development.

By investing in employee learning and skill enhancement, the organization aims to build a competent, engaged, and future-ready workforce capable of contributing effectively to organizational success.





Security Practices

The Tamara Kodai recognizes the critical importance of comprehensive security risk management across all operational facilities. The organization has implemented systematic security training programs to ensure the safety and protection of guests, employees, and assets.

The organization conducts comprehensive security training covering multiple operational areas:

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

- Emergency Response: Specialized training for Emergency Response Team member.
- Firefighting Training: Fire safety protocols and firefighting response procedures.
- First Aid training: Medical emergency response and first aid training.
- Lost & Found Management: Procedures for handling guest property and security protocols.

Third-party organization providing security personnel also receive training to ensure proper quality.



Security Training

The organization 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 BARGAIN

The Tamara Kodai 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. The documents serve as foundational frameworks that define employment terms with employee consent and regulatory compliance.

The organization has implemented comprehensive grievance mechanisms that provide multiple channels for employee concerns, including standard complaint filing systems and skip-level meetings that bypass direct reporting relationships. The grievance process addresses both collective issues related to working conditions, policy implementation, and regulatory compliance, as well as individual complaints concerning management conduct, colleague interactions, or employment conditions. All grievances are managed with empathy, confidentiality, and without discrimination, while ensuring protection from victimization for employees raising concerns.

HR and management teams conduct fair reviews of all employee concerns, maintaining transparent communication throughout the resolution process. This systematic approach to employee relations creates an inclusive workplace environment where all team members feel heard and respected, supporting effective labour relations without formal collective bargaining agreements.





EMPLOYMENT

Hiring trends across the organization reflect a steady intake of employees across different age groups, with stronger representation in early and mid-career stages. This demonstrates a focus on building a dynamic workforce that combines fresh perspectives with professional experience.

Employee turnover is monitored across similar age segments, with patterns reflecting natural workforce movement. The organization continues to support retention through employee engagement, development opportunities, and positive workplace practices, helping maintain workforce continuity while enabling career growth and progression.

Employee Benefits and Well-being

The organization provides structured healthcare benefits designed to support employees and their families, with coverage aligned to roles and responsibilities. Additional provisions, including accident insurance, further strengthen employee protection and overall well-being.

Parental leave policies support employees during important life stages by providing time for care-giving responsibilities. These benefits are complemented by statutory retirement plans and other long-term provisions that contribute to financial security and employee well-being.



Healthcare Benefits

Group Mediciam Insurance: Tiered coverage of ₹ 2.5L, ₹ 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

The organization implements parental leave policies that are designed to be accessible and inclusive across the workforce. Employees across eligible gender categories are supported through these provisions, reflecting the organization's commitment to equitable workplace practices and employee well-being.

Return-to-work trends indicate a supportive work environment that enables employees to transition back into their roles following parental leave. These practices reinforce the organization's focus on helping employees balance professional responsibilities with personal commitments while supporting workforce continuity and engagement.





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reinforce the organization's focus on helping employees balance professional responsibilities with personal commitments while supporting workforce continuity and engagement.

All the managers level and above performing the strategic decision making for Tamara Leisure Experiences at the Corporate Office. Departmental heads and Managers in charge of managing the operations and strategic direction are referred to as senior management at the units.

LABOUR / MANAGEMENT RELATIONS

Confirmed Employees need to serve a notice period of two months while employees in their

probation period need to serve one month notice period.



DIVERSITY AND EQUAL OPPORTUNITIES

At The Tamara Kodai, diversity is actively embraced through inclusive policies and practices. Individuals from various regions, cultures, and backgrounds join our team, enriching conversations, traditions, and perspectives. Equal treatment is a foundational principle, supported by a clear grievance mechanism that ensures any concerns are addressed promptly and fairly. Appraisals

are merit-based and transparent, reinforcing accountability. Cultural diversity is celebrated through shared traditions, regional cuisine, and festival observances, while local employment is prioritized to uplift neighbouring communities. These efforts create a supportive environment where every individual feels heard, valued, and empowered.

DIVERSITY AND INCLUSION

The organization's workforce reflects participation across genders, contributing to a diverse and inclusive workplace. While the current workforce composition demonstrates representation from multiple gender groups, the organization continues to recognize opportunities to further strengthen gender diversity through inclusive recruitment, development, and retention practices.

The organization is committed to fostering a workplace culture built on respect, fairness, and equal opportunity. Efforts to promote inclusion are supported through people practices that encourage employee engagement, professional growth, and equitable access to opportunities across the workforce.

During the reporting period, no incidents of discrimination were reported, reinforcing the organization's commitment to maintaining a safe, respectful, and inclusive work environment for all employees.





CHILD LABOUR

The Tamara Kodai enforces a strict zero-tolerance policy on child labour, ensuring all recruitment includes mandatory age-verification and our GPM platform automatically blocks registrations under 18. This commitment extends across our supply chain: vendors are made aware on Tamara's

procurement policy, acknowledging the prohibition of child labour, and participate in regular ethical sourcing awareness. Any suspected violation triggers an immediate investigation, child-protection support, and, if necessary, supplier suspension, reflecting global best practices in ethical procurement.

ANTI-CORRUPTION

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

We ensure comprehensive awareness and adherence to our code of conduct, with our code explicitly mentioning corruption practices, acceptance of any gifts or honoraria and establishing clear guidelines for ethical behaviour. We actively promote digital payment systems to enhance transparency and create clear audit trails, reducing opportunities for financial irregularities while improving accountability in monetary transactions. Additionally, we implement robust internal and external financial audit processes to systematically identify and address any potential discrepancies, serving as both preventive measures and corrective mechanisms to maintain financial integrity.

There were no instances of corruption cases reported during the reporting period against any of our employees across all operational units, demonstrating the effectiveness of our ethical framework and organizational culture.

However, recognizing that proactive risk management requires continuous vigilance, we have conducted comprehensive corruption risk assessments that have identified the following key areas of potential vulnerability:



Following are the major corruption risks identified:

1. **Procurement and Contracting Risks:** Bribery/kickbacks in contract awarding, favouritism in vendor selection, non-competitive bidding processes
2. **Third-Party Intermediaries:** Agents/consultants facilitating corrupt payments, insufficient due diligence, lack of oversight
3. **Gifts, Hospitality, and Donations:** Excessive/undocumented gifts and entertainment, charitable donations masking bribery
4. **Financial Controls and Cash Management:** Misuse of petty cash for unauthorized payments, weak financial controls enabling fraud
5. **Regulatory and Licensing Vulnerabilities:** Facilitation payments to expedite permits/ approvals, manipulation of inspections/ audits
6. **Employment and HR Practices:** Nepotism in hiring/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, ineffective whistleblower systems

This proactive identification of risk areas enables us to strengthen our controls, enhance our training programs, and maintain the highest standards of business integrity that our stakeholders expect and deserve.





External

Anti-competitive behaviour

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

Local Communities

The Tamara Kodai operates across diverse geographical settings, from remote locations to metropolitan centers and smaller cities, establishing our properties within vibrant, established communities. Recognizing our role as newcomers to these locations, we have developed a community-centric approach that prioritizes 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 impact, we actively promote and preserve

the unique cultures and heritage of each destination through deliberate conservation efforts.

Heritage Preservation Initiatives

Our dedication to historical preservation is exemplified through several landmark restoration projects. At The Tamara Kodai, our restaurant La Providence occupies a building of significant historical value, originally constructed as the district judge's bungalow between 1847-49 and later serving as a rest house for sick priests from Nagapattinam. Through careful renovation, we have transformed this heritage structure into a dining destination while preserving its architectural integrity.



Cultural Integration

Cultural authenticity permeates every aspect of our guest experience. Local paintings and sculptures adorn all properties, serving as windows into regional artistic traditions. This cultural immersion extends to our culinary offerings, where each property features distinctive local dishes that celebrate regional flavours and cooking traditions, allowing guests to experience the authentic richness of each destination.

Community Social Responsibility

Beyond our core operational practices, all Tamara properties voluntarily undertake Corporate Social Responsibility (CSR) activities, despite not being legally mandated to do so. These initiatives reflect our commitment to contributing meaningfully to the communities where we operate. The following CSR activities are conducted across our units:

Table 2: CSR activities conducted at Tamara

Entity	CSR activities conducted
The Tamara Kodai	1. The team organized a grocery distribution drive for CMS Children Foundation, St. Mary Home for Children and School in Prakashapuram, and Mercy Old Age Home. 2. Supported local school development by donating a television to Government Higher Secondary School, Vilpatti, and a cupboard for the library at Government Primary School, Vilpatti Village, Kodaikanal. 3. Conducted a cleanliness drive at Bombay Shola, Lake Road, Vattakanal Falls, and Upper Lake View. 4. Tree plantation drives were carried out at nearby schools – St. Peter’s International School and Mother Teresa School, Kodaikanal. 5. Organized a blood donation camp in collaboration with the Rotary Club of Kodaikanal.

Rights of Indigenous Peoples

During the reporting period, The Tamara Kodai recorded no incidents involving violations of indigenous peoples’ rights across all operational locations. The company respects and upholds indigenous rights in accordance with applicable national and international frameworks, ensuring that business operations

do not infringe upon traditional lands, cultural practices, or community rights. No complaints, legal proceedings, or grievances were filed against the company regarding indigenous peoples’ rights, demonstrating our commitment to responsible tourism practices and cultural sensitivity.



Public Policy

The Tamara Kodai has a strict practice against any monetary or in-kind, direct or indirect contributions to political bodies or association. This has been strictly followed at all the units and is also reflected in our anti-corruption practices.

Customer Privacy

At The Tamara Kodai, customer privacy is treated

with utmost seriousness. Personal information collected during booking and check-in—such as names, contact details, and payment data—is protected through comprehensive physical, electronic, and administrative safeguards. In **FY 2024–25**, there were no reported incidents of data breaches, leaks, thefts, or losses. All customer information remains secure and confidential within Tamara, used solely for legitimate internal purposes.



Planet

The Tamara Kodai recognizes the importance of environmental sustainability. The company aims to minimize its environmental impact, conserve natural resources, and contribute to the preservation of the planet's ecosystems. The company prioritizes environmental conservation by implementing energy-efficient practices, promoting water and waste management strategies, and sourcing sustainably. The Tamara Kodai aims to reduce its carbon footprint, protect biodiversity, and raise awareness about environmental issues.

BIODIVERSITY

The Tamara Kodai recognizes that biodiversity is crucial for maintaining healthy ecosystems. Beyond its utilitarian benefits, the company values biodiversity for its visual appeal, the connection humans have with nature, and the inherent right of all species to exist.

The company's mission encompasses not only the non-living elements of the environment but also living organisms within ecosystems. The Tamara Kodai understands that protecting and conserving biodiversity requires a comprehensive approach. The company has worked to seamlessly integrate its properties into natural landscapes rather than creating structures that appear out of place.

Currently, The Tamara Kodai operates without a formal biodiversity policy, instead incorporating biodiversity considerations into their standard practices while striving for ongoing enhancement. The company has not established specific objectives or measurable targets aimed at stopping or reversing the decline of biodiversity.

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 retreat immediately upon encountering wildlife to ensure mutual safety
- Responsible outdoor activity practices during hiking, birdwatching, and similar excursions – maintaining clean environments, minimizing noise pollution, and protecting animal habitats from disturbance

Actions Taken to Minimize Unavoidable Negative Impacts

- Avoid uplighting at all the locations to reduce light pollution



Offset Actions for Residual Negative Impacts

- Sponsorship of biodiversity education programs in local schools
- Annual plantation drives in coordination with NGOs

The Tamara Kodai 's offset activities are not currently certified or verified by third-party organizations. All offset actions are self-implemented and monitored internally without external validation.

Biodiversity Management Plans

The Tamara Kodai has not conducted 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 for any operational locations.

Access and Benefit-Sharing Report

The Tamara Kodai does not utilize traditional

knowledge from local communities or extract genetic resources/biological materials from local areas that would trigger ABS regulatory requirements. While not legally required to implement Access and Benefit-Sharing measures, the organization demonstrates a voluntary commitment to ensuring that its presence contributes positively to local communities. This approach recognizes that sustainable business operations depend on strong community relationships and shared prosperity, even in the absence of regulatory frameworks requiring such engagement.

The Tamara Kodai's voluntary ABS approach focuses on addressing community-identified priorities through direct consultation, infrastructure development, educational support, cultural preservation, and environmental conservation - creating a comprehensive framework for community benefit that extends well beyond legal compliance requirements.

Direct Drivers of Biodiversity Loss

Exploitation of Natural Resources

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

Introduction of Invasive Alien Species

The Tamara Kodai actively monitors for

invasive species growth at all operational units and implements immediate corrective action when invasive species are identified. The organization does not engage in activities that intentionally introduce invasive alien species. Landscaping and ecological management practices prioritize native species and ecosystem preservation.



Energy

Energy represents a critical resource for hospitality operations, significantly influencing both operational efficiency and environmental impact on surrounding communities. The Tamara Kodai recognizes this responsibility and maintains a committed approach to managing our energy consumption.

Electricity constitutes the primary energy source across all units, with daily meter readings tracked against occupancy levels and updated on GPM. Monthly consumption reviews evaluate performance against occupancy-based targets, with annual goal

revisions conducted by the Corporate Chief Engineer. Diesel generators serve as backup power during outages.

Liquified Petroleum Gas (LPG) powers kitchen operations, while charcoal and firewood fuel tandoor cooking and bonfires. At The Tamara Coorg, firewood additionally operates the boiler system that provides hot water to employee dormitory.

Source for conversion factors used: Energy Star Portfolio manager - <https://portfoliomanager.energystar.gov/pdf/reference/Thermal%20Conversions.pdf>

Energy Intensity

Energy intensity calculations focus on electricity consumption as the primary energy source. The key metric tracks kilowatt-hours consumed per occupied room night, calculated

by dividing total electricity consumption by total room occupancy. All operational activities within the property are included in energy intensity assessments for monitoring and goal-setting purposes.

Reduction of Energy Consumption

To achieve energy targets, properties continuously enhance their practices through

annual implementation of energy-saving initiatives.

Table 29: Energy Saving Initiatives

The organization continues to implement targeted energy-saving initiatives aimed at improving operational efficiency and reducing overall energy consumption. Recent measures include the installation of sensor-based exhaust controls and the adoption of energy-efficient climate control technologies, helping optimize energy use across key operational areas.

These initiatives form part of the organization’s broader approach to responsible resource management, where technology-driven

solutions are leveraged to enhance efficiency and reduce resource consumption. By continuously evaluating and upgrading operational systems, the organization remains focused on improving energy performance while maintaining service quality and guest comfort.

Ongoing investments in energy conservation support the organization’s commitment to sustainable operations and contribute to the efficient use of resources across its facilities.





Water

Water represents one of our planet's most dynamic and essential resources, characterized by complex biophysical and biosocial interdependencies that sustain all life and ecosystems. Recognizing this critical importance, The Tamara Kodai has implemented a comprehensive water stewardship approach centred on judicious consumption and responsible management practices.

Our commitment to water conservation is embedded within our operational structure, where each property unit operates under the guidance of a dedicated Engineering department. This decentralized yet coordinated approach is overseen by our Corporate Chief Engineer, ensuring consistent implementation of water management strategies across all Tamara locations while allowing for site-specific optimization based on local conditions and requirements.

Water Quantity

Table 3: Water Source at The Tamara Kodai

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



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 utilization 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 organization 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.





The Tamara Kodai maintains daily water consumption records through our GPM tracking system, with monthly performance evaluations against established efficiency targets. Annual goal revisions based on occupancy percentage by our Corporate Chief Engineer to ensure continuous improvement of our conservation efforts.

Our water management strategy includes several key initiatives:

- onsite sewage treatment plants for wastewater processing and reuse
- rainwater harvesting systems that either utilize collected water directly or channel it for groundwater recharge
- installation of tap aerators
- section-wise metering to enable easy leak detection
- staff training programs focused on responsible water usage practices.

Water Quantity

Water is a universal solvent enabling it to dissolve more substances than any other liquid, making it highly susceptible to contamination. This necessitates quality testing both before consumption for safety assurance and during disposal to minimize environmental impact. Tamara Leisure Experiences has therefore established comprehensive water quality monitoring and maintenance protocols across all properties.



Daily monitoring is done and covers essential parameters like pH and TDS levels. Detailed monthly water quality assessments are conducted by third-party laboratories to verify compliance with quality standards and equipment functionality. Additionally, the State Pollution Control Board performs biannual water quality inspections.

Water Quality Standards

The organization adheres to established water quality standards for domestic use, ensuring that water supplied across its operations meets applicable regulatory requirements for safety and suitability. Water quality is regularly monitored against prescribed standards, covering key physical, chemical, and microbiological parameters.

Monitoring includes indicators such as color, turbidity, total dissolved solids, pH, hardness, mineral composition, and trace elements to ensure water quality remains within permissible limits. Parameters related to

potential contaminants, including heavy metals and other regulated substances, are also assessed as part of the organization's water quality management practices.

In addition, microbiological testing is conducted to verify the absence of harmful bacteria and to maintain compliance with applicable drinking water standards. Through regular monitoring and adherence to established guidelines, the organization seeks to safeguard public health while supporting the provision of safe and reliable water for domestic use.





Effluents

At The Tamara Kodai, chemicals are handled by Engineering, Housekeeping and Hygiene & Sanitation departments. Engineering department handles chemicals like fuels for generators, STP and ETP chemicals like chlorine and paint. Housekeeping uses a wide range of chemicals for surface cleaning, bathroom disinfectants, carpet shampoo, air freshener and swimming pool. Hygiene and Sanitation uses chemicals for floor washing, dishwashing, hand wash, drain cleaning and separate disinfectants for fruits & vegetables, utensils, tables.

The Tamara Kodai is in the process of transitioning to the exclusive use of eco-friendly chemicals across all units, ensuring that the products used do not cause harm to the environment.

Chemical handling is taken very seriously at all the units as it could harm the chemical handlers, increase wastage and could potentially harm the environment. Therefore, regular training is given to all the chemical handlers. This ensures all the chemical handlers are aware of the safety measures need to be taken and action in case of adversity. Personal Protection Equipment (PPE) are provided to ensure their safety. Appropriate measures are in place to minimize potential damage in the event of a spill. There are spill trays where chemicals are

stored. Further, spill kits are available in case there is a spill. This ensures, such incidents are handled with care. There were zero significant spills recorded during the last financial year.



Sustainable procurement

A common misconception is that waste generation is unrelated to the act of purchasing. In reality, purchasing and waste are deeply interconnected—every item bought sets the stage for potential waste. Since waste begins with procurement, our report intentionally addresses our procurement policy first, highlighting the critical link between what we buy and what we eventually discard.

At Tamara Leisure Experiences, each unit has a Procurement Department overseen by the corporate team. The department is not only responsible for ensuring smooth procurement processes but also for promoting responsible purchasing. It considers the social, environmental, and economic aspects of every purchase.

During vendor selection, factors such as product quality, environmental sustainability, vendor location, market reputation, and relevant certifications (if any) are taken into account.

During the onboarding process, Tamara's Sustainable Procurement Policy is shared with all vendors. All necessary documents are obtained, and payments are made on time, ensuring ethical purchasing practices.

Vendor audits are conducted quarterly by the corporate Purchase department at different locations to ensure adherence to quality standards. Additionally, quarterly vendor meets are organized with all significant vendors to foster two-way communication, build trust, and maintain healthy relationships.

We actively seek eco-friendly alternatives to conventional products. Coordination with vendors is done to allocate specific times and locations for pickups, helping to reduce the number of trips to the market, thereby lowering our carbon footprint, and improving operational efficiency. We have also begun bulk purchasing of food products to minimize packaging waste while maintaining quality.





Waste

Waste is one of the most significant impact areas in the hospitality industry, and we are fully aware of this. At The Tamara Kodai, we take our waste management very seriously. While the Hygiene and Sanitation Department is dedicated to handling waste at the units, it is the responsibility of everyone in the organization to remain conscious of their consumption and take appropriate measures accordingly.

Following are the practices we have implemented across all the units to reduce waste generation:

- E-feedback and registration
- Guest IDs are scanned
- Using glass bottles instead of plastic
- Refilling containers for toiletries
- Newspaper provided against request instead of providing in all the rooms
- Using laundry basket instead of laundry bags

- Using just one laundry slip Following are the practices we have implemented across all the units to reuse and replace products:
- Reusing of discarded linen for dusting clothes or making handbags
- Reusing newspaper to make carry bags
- Use of wooden material instead of plastic for guest amenities

These practices help us reduce our waste, which is our priority. Then we track the waste generated at unit. Waste is segregated and tracked by each material type to understand which type of waste we are generating the most. For dry waste, all the waste is sent to a Pollution Control Board approved vendor to ensure the waste is being disposed off properly. For dry waste, we have implemented goals in a few of the units and is being revised yearly. We are planning to standardise the wet waste goals for the units. Following is the waste generation data for all the units.



Profit

Tamara Leisure Experiences places sustainability at the core of its business strategy to drive long-term financial success, brand value, and operational resilience. By implementing energy and resource efficiency measures, minimizing waste, and adopting sustainable procurement practices, the company effectively controls operational costs and mitigates risks related to resource scarcity and regulatory compliance. Procurement from local producers strengthens regional

economies and ensures responsible sourcing across the supply chain. These practices not only contribute to cost savings but also enhance Tamara's brand appeal among environmentally conscious travellers. With growing consumer preference for sustainable businesses, Tamara's commitment to responsible hospitality supports higher occupancy, improved revenue, and sustained business growth—all while reinforcing its core 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, it benefits from regulatory provisions that support operational confidentiality, including the discretion to maintain privacy over its financial performance while adhering to corporate governance standards.





RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE

Table 4: 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 landscape, 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)

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
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
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

Tamara Leisure Experiences offers a Defined Contribution Plan for retirement benefits, ensuring contributions are made consistently to statutory schemes such as 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 for enhanced savings.

This structured approach provides employees with transparent and sustainable retirement benefits.

Financial Assistance received from government

Across all Tamara Leisure Experiences properties no tax reliefs, subsidies, grants,

royalties, financial incentives, or other government financial assistance have been received. A few properties have been recognized with awards and certifications. The Tamara Kodai received multiple accolades, including the Travel Plus Leisure Award for Best Family Resort, a high rating from Make MyTrip, and the SATTE Award for Best Luxury Hotel. Amal Tamara was honoured as the Best Medical Wellness Retreat at the Global Spa Awards 2025. O by Tamara in Trivandrum holds a GRIHA Green Building Certification with a 4-star rating. No other properties reported receiving certifications or awards.

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



Tax

APPROACH TO TAX

Tax strategy

Tamara Leisure Experiences follows all processes related to taxation in strict accordance with applicable government laws and regulations. The organization 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 risks managed through clearly 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 needs.

Key principles guiding this approach include:

- Compliance with the letter and spirit of all relevant tax laws and regulations
- Risk management through robust internal controls and professional oversight
- Transparency in 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 reviews by the Board—via agenda reporting—while day-to-day execution and compliance are driven by the General Manager – Finance. Under their leadership, finance and tax teams monitor legislative changes, assess tax impacts on business decisions, and maintain robust internal controls. Quarterly reports include tax risk assessments, compliance status, and any evolving exposures, which feed into Audit Committee discussions. This structured, multi-tiered oversight model embeds tax compliance into our operations, maintains accountability, and reinforces our commitment to integrity, transparency, and ethical governance.

Approach to regulatory compliance

All compliance activities are diligently tracked and monitored through the Group Project Management tool, under a dedicated



compliance project. Automated tasks are generated in alignment with statutory and regulatory compliance timelines. These activities are reviewed monthly in collaboration with the General Manager – Finance and the Compliance Head of the organization.

Tax Strategy Integration with Business and Sustainability Goals

Tamara Leisure Experiences integrates its tax approach seamlessly into 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 profitable, long-term growth while safeguarding against regulatory and resource-related risks. Timely and full compliance with tax obligations underscores the company's role in sustainable development by supporting public finances and social infrastructure. Governance frameworks and internal controls align tax risk management with overall corporate risk appetite, protecting the brand's reputation and ensuring business continuity. Quarterly reviews ensure tax compliance stays aligned with evolving business objectives and sustainability targets, reflecting Tamara's proactive stance on regulatory changes and stakeholder expectations.



TAX GOVERNANCE, CONTROL, AND RISK MANAGEMENT

Tax Strategy Governance and Accountability

In terms of Tamara Leisure Experiences Pvt Ltd the below is organizational chart

Below is the organizational structure for tax compliance at Tamara Leisure Experiences Pvt. Ltd., presented in the same format you provided:





This structure ensures clear lines of accountability—from Board-level governance through executive oversight down to unit-level execution—backed by daily verification mechanisms to maintain rigorous tax compliance across Tamara's operations.

Tax Strategy Integration Throughout the Organization

In compliance with the taxes imposed by the Central and State related to the company is rolled out through the below process in written which shall be practiced at all units.

1. Identifying & segregating the revenue and its respective tax %
2. Tagging the revenue and tax under the respective accounting head and mapping of GL's as per the grouping instructed by the IT ACT.
3. With reference to the point 2, tagging the same in the accounting software through which the systems and controls are put in place to manage the tax
4. Risk registers and control frameworks often include tax risk as a key category, monitored through internal audit and statutory audit
5. Continuous training and awareness in terms of Central and state tax policies
6. Submission of Tax within the stipulated dates as per the Govt orders

The organization takes a proactive and structured approach to managing tax risks, ensuring alignment with its overall risk management framework

1. Tax risks are identified through continuous monitoring of changes in tax laws, regulatory requirements, and the organization's business activities
2. Once identified, tax risks are assessed based on their potential financial, reputational, and operational impact. This risk-based prioritization enables focused management of areas with the highest exposure.
3. The organization implements controls and procedures to mitigate identified risks. The General Manager – Finance plays a key role in overseeing these measures.
4. Employees involved in tax-related functions receive regular (once a quarter) training to stay informed of changes and reinforce risk management practices
5. The organization collaborates with Tax advisors and maintains open communication with tax authorities to clarify uncertainties and resolve issues efficiently.

Tax-Related Concern Reporting Mechanisms

Tamara Leisure Experiences is committed to upholding the highest standards of ethics, transparency, and integrity, including in all tax-related matters. The organization has implemented structured mechanisms that allow employees and stakeholders to raise concerns related to business conduct, financial misconduct, or suspected tax irregularities—without fear of retaliation. Concerns can be reported through a secure, confidential digital system built in GPM that includes both



anonymous (via a digital suggestion button) and non-anonymous channels. Submissions can be routed through a structured workflow and escalated to the General Manager – Finance or senior leadership, especially when related to tax compliance or financial integrity. The organization’s Code of Conduct clearly outlines expected ethical behaviour, legal compliance, and tax integrity provisions, and employees receive regular training on how to report violations. All concerns raised are impartially reviewed by the appropriate internal teams, with necessary corrective actions implemented and lessons integrated into process improvements. Risk-based procedures ensure that reports are handled with strict confidentiality, and the system promotes a transparent and accountable culture.

Tax Disclosure Assurance Process

All tax-related disclosures at Tamara Leisure Experiences undergo a rigorous assurance process to uphold accuracy, transparency, and compliance. Initially, the Tax and Finance teams conduct comprehensive internal reviews, validating reported figures against ledger entries, statutory tax returns, and consolidated financial statements. Oversight is provided by the Audit Committee—serving as the governance body responsible for scrutinizing significant disclosures and ensuring adherence to Tamara tax compliances. Verified tax information is then included in the organization’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 practices.



STAKEHOLDER ENGAGEMENT AND MANAGEMENT OF CONCERNS RELATED TO TAX

Engagement with tax authorities

Tamara Leisure Experiences adopts a transparent, professional, and cooperative approach to tax authority engagement, led by the General Manager – Finance. The finance team ensures all statutory obligations—GST, TDS, Professional Tax, ESI, PF, and others—are filed punctually and accurately. Proactive clarification on evolving regulations, including consultations or advance rulings, helps minimize disputes. When disputes do arise, they're managed through GPM-driven compliance workflow, ensuring systematic tracking, documentation, and resolution. This GPM-integrated process reflects Tamara's ethical values, builds trust with central and state authorities, and reinforces its long-term commitment to regulatory compliance and sustainability. Tamara emphasizes open communication, full disclosure, and prompt audit responses, documenting every engagement for consistency and accountability.

Public policy advocacy on tax

Tamara Leisure Experiences adopts a principled, transparent, and responsible approach to public policy advocacy on tax matters. The organization refrains from aggressive lobbying or political donations and engages in tax-related advocacy only in limited, issue-specific instances that comply with legal and regulatory frameworks. Where appropriate, the company contributes insights through industry forums and regulatory consultations, always guided by ethical conduct and a commitment to fair, efficient, and transparent tax systems. These engagements are meant to support public policy objectives such as good governance, economic development, compliance simplification, and responsible corporate citizenship.

The organization's advocacy efforts are aligned with its core values, business objectives, and tax strategy, emphasizing the importance of rule of law, integrity, and long-term sustainability. Tamara Leisure Experiences supports tax policies that promote equity, innovation, and

responsible public fund utilization. Its public policy engagement extends to dialogues on international coordination, sustainability-focused taxation, and tax reform, all of which are monitored by senior leadership to ensure alignment with strategic goals and national interest. Through this measured participation, the organization seeks to enhance public trust and contribute meaningfully to the development of sound tax systems.

Tamara Leisure Experiences engages with public policy matters related to taxation in a thoughtful and values-driven manner. While the organization does not follow a formal advocacy policy, it participates selectively in industry forums and regulatory consultations where its insights can contribute to constructive dialogue. All such engagements are guided by principles of transparency, fairness, and alignment with national interests. Tamara's focus remains on supporting policies that encourage good governance, sustainable economic development, and simplified compliance. These efforts are overseen by senior leadership to ensure consistency with the organization's core values, business goals, and long-term commitment to responsible corporate citizenship.

Stakeholder Engagement and Feedback Processes

Tamara Leisure Experiences recognizes the importance of engaging with both internal (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 on tax matters is facilitated through:

- **Periodic Financial and Compliance Discussions:** Regular interactions at the unit and corporate levels allow for tax-related matters to be discussed in alignment with broader financial or governance reviews.
- **Strategic Consideration of Stakeholder Input:** Material concerns raised through these forums or via formal channels are escalated to senior leadership (documented digitally in GPM) and considered in decision-making and reporting processes.
- **Voluntary Disclosures:** Tamara includes relevant tax-related information in financial statements and sustainability reports to promote transparency and enable informed stakeholder engagement.



Structured Process for Tracking and Addressing Communications

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

- **Government Correspondence:** All notices or letters from regulatory bodies are logged under a dedicated “Government Notices and Litigations” project in GPM.
- **Task-Based Tracking:** Each item is recorded as an individual task to ensure traceability, status updates, and timely resolution.
- **Escalation Protocol:** Tax-related concerns are routed to the Finance Head, General Manager – Compliance, Unit General Manager, and CEO for appropriate action and oversight.

Stakeholder Identification and Monitoring

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

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

The organization maintains communication as relevant with tax authorities and monitors external signals—such as media reports and regulatory announcements—to anticipate and respond to emerging expectations.

Continuous Improvement and Feedback Integration

Stakeholder feedback is actively considered in refining Tamara’s tax governance practices. While formal public disclosures of tax-specific feedback mechanisms are limited, employee inputs are encouraged and captured through internal reporting channels, including the GPM system. All submissions are treated seriously and contribute to continuous process improvements.

Country-by-country reporting

Tamara Leisure Experiences operates exclusively within India, formal Country-by-Country Reporting (CbCR)—which is required for multinational enterprises—is not applicable. However, Tamara implements a state-by-state disclosure approach, voluntarily capturing and reporting key financial indicators per region: such as revenue, taxes paid (GST, TDS, etc.), employee headcount, and nature of operations. This approach mirrors CbCR principles at a domestic level, reinforcing transparency, accountability, and stakeholder trust. It also offers valuable insights into regional performance and helps anticipate regulatory enhancements.



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

Kabbinakad Estate, Napoklu Nad, Yavakapadi Village,
Madikeri Taluk, Kodagu District - 571212

Phone: +91 8065551500 | E - Mail: reservations@thetamara.com
www.thetamara.com



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