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TRAVEL SIMPLIFIED

August 05, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001, Maharashtra, India **Scrip Code: 544174**	National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1 G Block, Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051, Maharashtra, India **Symbol: TBOTEK**

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Ref: Regulation 30 and Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir/ Ma'am,

Please find enclosed Business Responsibility and Sustainability Report for the Financial Year 2025-26, along with Independent Limited Assurance Report given by M/s S.R. Batliboi & Co. LLP, which forms part of Annual Report.

This disclosure will also be available on Company's website at https://www.tbo.com/engagement/investors/#StockExchangeSubmission

Kindly take the same on records.

Thanking you,

Yours faithfully,

For and on behalf of TBO Tek Limited

NEERA CHANDAK

Digitally signed by NEERA CHANDAK
DN: C=IN, O=Personal, T=9317, Phone=74a2e504f6076ef4a0771395e169d68ec6fe5ecf1f403e993ddca2b040bf769b, PostalCode=201014, S=Uttar Pradesh, SERIALNUMBER=231b3bb4812657f595408f563f07bfa8fbcc0e761114bf2e14710f31518a9c21, CN=NEERA CHANDAK
Reason: I am the author of this document
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Date: 2026.08.05 15:11:25+05'30'
Foxit PDF Editor Version: 13.2.5

Neera Chandak
Company Secretary & Compliance Officer

Encl.: As above

TBO Tek Limited

CIN: L74999DL2006PLC155233
info@tbo.com | +91 124 4998999
Registered Office Address: Unit No. 501, 5th Floor, Worldmark-4, Asset Area No. LP-IB-04, Gateway District, Aerocity, Near Indira Gandhi International Airport, New Delhi – 110037
Corporate Office Address: Plot No. 728, Udyog Vihar Phase- V Gurgaon-122016 Haryana, India

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Business Responsibility and Sustainability Reporting

SECTION A GENERAL DISCLOSURES

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	:	L74999DL2006PLC155233
2.	**Name of the Listed Entity**	:	TBO Tek Limited ('the Company')
3.	**Year of incorporation**	:	2006
4.	**Registered office address**	:	Unit No. 501, 5th Floor, Worldmark-4, Asset Area No. LP-IB-04, Aerocity, Near Indira Gandhi International Airport, New Delhi – 110037
5.	**Corporate address**	:	Plot No. 728, Udyog Vihar Phase- V Gurgaon - 122016
6.	**E-mail**	:	corporatesecretarial@tbo.com
7.	**Telephone**	:	+91 124 4998999
8.	**Website**	:	www.tbo.com
9.	**Financial year for which reporting is being done**	:	April 1, 2025 to March 31, 2026
10.	**Name of the Stock Exchange(s) where shares are listed**	:	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	**Paid-up Capital**	:	INR 108.59 Mn
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	:	Ms. Neera Chandak Company Secretary & Compliance Officer Telephone: 01244998999 Email: corporatesecretarial@tbo.com
13.	**Reporting boundary -** Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	:	Standalone Basis
14.	**Name of assurance provider**	:	M/s. S.R. Batliboi & Co. LLP
15.	**Type of assurance obtained**	:	Limited Assurance on BRSR Core Indicators

II. Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Travel Agency, Tour Operator & Other Reservation Service Activities	Travel agency and tour operators	100%

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Air Ticketing	79900	49.85
2.	Hotels & Packages		16.76
3.	Others		33.39

* Please refer Note No. 22 of the standalone financial statements of the Company.

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	31	31
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	13
International (No. of Countries)	0

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

38.30%

c. A brief on types of customers

The Company is one of the leading global travel distribution platforms, simplifying the travel ecosystem for both suppliers and buyers. Its supplier network spans hotels, airlines, cruises, car rentals, transfers, and rail services. The Company's buyers consist of retail and API buyers such as travel agencies and independent travel advisors, as well as enterprise clients including tour operators, travel management companies, online travel platforms, super-apps, and loyalty apps.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1511	1161	77	350	23
2.	Other than Permanent (E)	32	25	78	7	22
3.	**Total employees (D + E)**	**1543**	**1186**	**77**	**357**	**23**
WORKERS						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)					
6.	**Total workers (F + G)**					

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	4	4	100	0	0
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D + E)**	**4**	**4**	**100**	**0**	**0**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)					
6.	**Total differently abled workers (F + G)**					

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	13
Key Management Personnel	5	1	20

Note: The Board of Directors of the Company includes three (3) Executive Directors who are designated as Key Management Personel ('KMPs'). As on March 31, 2026, Mr. Ankush Nijhawan (Joint Managing Director), Mr. Gaurav Bhatnagar (Joint Managing Director), Mr. Akshat Verma (Whole-time Director & Chief Technology Officer), Mr. Vikas Jain (Chief Financial Officer) and Ms. Neera Chandak (Company Secretary & Compliance Officer) are the KMPs of the Company.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28%	34%	30%	30%	34%	31%	30%	38%	32%
Permanent Workers	NA								

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

S. No.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Tek Travels DMCC	Subsidiary	100	No
2.	TBO Cargo Private Limited	Subsidiary	100	No
3.	TBO Holidays Brasil Agencia De Viagens E Reservas Ltda	Step-Down Subsidiary*	100	No
4.	TBO Holidays Europe B.V.	Step-Down Subsidiary*	100	No
5.	TBO Holidays HongKong Limited	Step-Down Subsidiary*	100	No
6.	TBO Holidays Pte Ltd.	Step-Down Subsidiary*	100	No
7.	Travel Boutique Online S.A. De C.V.	Step-Down Subsidiary*	100	No
8.	TBO Technology Services DMCC	Step-Down Subsidiary*	100	No
9.	TBO Technology Consulting Shanghai Co., Ltd.	Step-Down Subsidiary*	100	No
10.	Tek Travels Arabia Company for Travel and Tourism (under liquidation)	Step-Down Subsidiary*	100	No
11.	TBO LLC	Step-Down Subsidiary*	100	No
12.	United Experts for Information Systems Technology Co. LLC	Step-Down Subsidiary*	100	No
13.	BookaBed AG	Step-Down Subsidiary*	100	No
14.	TBO Tek Ireland Limited	Step-Down Subsidiary*	100	No
15.	Jumbonline Accommodations & Services, S.L.U	Step-Down Subsidiary*	100	No

S. No.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
16.	TBO Jumbonline Canarias, S.L.U	Step-Down Subsidiary**	100	No
17.	TBO Tek Australia Pty Ltd	Step-Down Subsidiary*	100	No
18.	PT TBO Tek Indonesia	Step-Down Subsidiary*	100	No
19.	TBO Tek Greece Single Member Private Company	Step-Down Subsidiary*	100	No
20.	TBO Tek Israel Ltd.	Step-Down Subsidiary*	100	No
21.	Classic Vacations LLC	Step-Down Subsidiary***	100	No
22.	TBO Tek SP.Z.O.O	Step-Down Subsidiary*	100	No

*100% subsidiary of Tek Travels DMCC

**100% subsidiary of Jumbonline Accommodations & Services, S.L.U

*** 100% subsidiary of TBO LLC

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**

(ii) Turnover (INR in Mn) : **5,838.27**

(iii) Net worth (INR in Mn): **8,643.46**

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, Then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Stakeholder Grievance Redressal Policy	-	-	-	-	-	-
Investors (other than shareholders)	Yes, Stakeholder Grievance Redressal Policy Additionally, investors can lodge complaints by emailing at investors@tbo.com	-	-	-	-	-	-
Shareholders	Yes, Stakeholder Grievance Redressal Policy Additionally, shareholders can lodge complaints by emailing at corporatesecretarial@tbo.com	4	-	Complaints filed with the NSE, BSE, and SEBI Scores have been taken into consideration.	14	2	Complaints filed with the NSE, BSE, and SEBI Scores including cases of non-receipt of IPO refunds have been taken into consideration.
Employees and workers	Yes, Stakeholder Grievance Redressal Policy	2	-	Whistleblower complaint has been considered	3	1	Whistleblower complaint has been considered.
Customers (including End-users)	Yes, Stakeholder Grievance Redressal Policy	32	17	Including legal cases filed before various courts have been considered	64	16	Including legal cases filed before various courts have been considered
Value Chain Partners	Yes, Stakeholder Grievance Redressal Policy	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Privacy and Data Security	R & O	**Privacy and data security are critical in protecting customer and business information. Data and privacy breaches can lead to regulatory penalties and reputational harm, making this a significant risk. At the same time, strong data protection practices present a significant opportunity to build customer trust and establish a competitive advantage within the sector.**	**The Company has implemented advanced cybersecurity measures, conducts regular assessments, and ensures strict compliance with applicable data privacy regulations.**	**Positive Impact: Strengthened trust and increased market share. Negative Impact: Exposure to legal penalties and significant breach recovery costs.**
2.	Business Ethics and Governance	R & O	Ethical lapses or governance failures can result in legal repercussions and loss of stakeholder confidence. Conversely, strong ethical practices and robust governance frameworks enhance credibility, attract investors, and support sustainable long-term business growth.	The Company has established a Code of Conduct and a Whistleblower Policy applicable to all employees and associates. In addition, the Company provides regular training to its workforce on ethical practices.	**Positive Impact:** Strengthened investor relations and lowered regulatory risk exposure. Negative Impact: Risk of fines or penalties arising from unethical practices.
3.	Human Rights	R & O	Failure to uphold human rights can result in legal liabilities, reputational damage, and loss of stakeholder confidence. In contrast, actively promoting human rights fosters trust, boosts employee morale, and strengthens brand reputation.	The Company has established policies to monitor business practices and has implemented a grievance redressal mechanism.	**Positive Impact:** Enhanced brand reputation, reduced employee turnover, and stronger stakeholder relationships that drive sustainable long-term growth. Negative Impact: Non-compliance may result in fines, lawsuits, and reputational damage.
4.	Diversity and Inclusion	O	Diversity and inclusion drive innovation by bringing varied perspectives to problem-solving. They also foster a more engaging and inclusive workplace environment.	No significant risks have been identified. The Company emphasises proactive recruitment strategies, inclusive policies, and awareness programs, positioning itself as an employer of choice while enhancing overall competitiveness.	**Positive Impact:** Increased employee productivity, stronger retention, and enhanced innovation, all contributing to sustainable long-term growth.
5.	Employee Wellbeing	O	Poor employee well-being can result in higher attrition, reduced productivity, and negative employer branding.	The Company invests in the physical, mental, and financial well-being of its employees, fostering loyalty and driving improved performance.	**Positive Impact:** Lower employee turnover costs and enhanced workforce performance.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Corporate Governance	R & O	Weak corporate governance can expose the Company to regulatory penalties and reputational risks. In contrast, strong governance practices promote transparency and reinforce stakeholder confidence.	The Company has robust corporate governance mechanisms that promote transparency, ensure compliance, and strengthen stakeholder confidence.	**Positive Impact:** Lower cost of capital and stronger investor relations. Negative Impact: Exposure to penalties and legal expenses in cases of non-compliance.
7.	Risk Management	R & O	Effective risk management is critical to mitigating disruptions from operational, financial, or external threats. By proactively addressing risks, the Company can also identify opportunities to strengthen resilience and gain a competitive edge in a dynamic business environment.	The Company has a comprehensive risk management framework in place. It consistently identifies, assesses, and prioritises risks, while proactively reviewing and strengthening its mitigation strategies.	**Positive Impact:** Reduced operational disruptions and minimised financial volatility. Negative Impact: Potential financial losses arising from unmitigated risks.
8.	Employee Engagement and Development	R & O	Low employee engagement and limited development opportunities can reduce productivity and increase turnover rates. By implementing robust learning programs and engagement initiatives, the Company can enhance skills, boost motivation, and improve overall workforce effectiveness.	The Company is dedicated to nurturing talent by investing in leadership development programs, fostering career growth opportunities, and advancing employee engagement initiatives.	**Positive Impact:** Lower recruitment expenses and enhanced employee productivity. Negative Impact: Additional costs incurred from training and engagement initiatives.
9.	Climate Change Risk and Disclosure	R & O	Operational disruptions and nondisclosure can create regulatory and reputational risks. In contrast, transparent disclosures and sustainable practices position the Company as a responsible leader, strengthening its appeal to environmentally conscious consumers and investors	The Company has taken meaningful steps toward sustainability by adopting eco-friendly solutions and practices.	**Positive Impact:** ESG compliance attracts investment and reduces regulatory risk. Negative Impact: Mitigation and reporting requirements can increase costs.
10.	Anti-Corruption and Anti-Bribery	O	Corruption and bribery expose the Company to legal, reputational, and trust-related risks. By enforcing strict policies and fostering a culture of integrity, the Company builds a trusted environment that strengthens stakeholder relationships.	The Company has established robust anti-bribery policies and conducts regular training to ensure organisation-wide awareness and compliance.	**Positive Impact:** Greater transparency and reduced compliance risk.
11.	Board Diversity	O	A diverse board brings a wide range of perspectives, strengthens governance, and aligns with the best global practices. This diversity enables better decision-making, fosters innovation, and builds greater stakeholder confidence.	The Company actively promotes board diversity by integrating varied perspectives, experiences, and backgrounds, thereby strengthening governance effectiveness and enhancing strategic oversight.	**Positive Impact:** Loyal customers drive consistent revenue growth. Negative Impact: Noncompliance may result in regulatory fines.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12.	Product and Service Transparency	R & O	A lack of transparency in services can damage consumer trust and result in negative publicity. Clear and consistent communication, on the other hand, builds credibility and fosters stakeholder loyalty.	The Company promotes transparency in its products and services through honest representation, ethical marketing, and consistent compliance with regulatory standards.	**Positive Impact:** Loyal customers generate consistent revenue streams. Negative Impact: Noncompliance may result in regulatory fines.
13.	Sustainable Operations and Infrastructure	R & O	Inefficient operations or unsustainable practices increase costs and expose the Company to regulatory scrutiny. By investing in sustainable infrastructure, the Company can lower expenses over time and align with the growing demand for environmentally responsible services.	The Company has taken meaningful steps toward sustainable operations and infrastructure, with plans to expand its environmental initiatives over time.	**Positive Impact:** Longterm savings and enhanced market competitiveness. Initial investment costs in sustainable operations. **Negative Impact:** Initial investment costs in sustainable operations.
14.	Quality Customer Experience	R & O	Poor customer experience can lead to loss of trust. Delivering highquality experiences enhances satisfaction, strengthens retention, and builds brand equity.	The Company is committed to delivering high-quality customer experience, supported by a dedicated team that ensures responsive service and excellence. Robust feedback systems and advanced technology are leveraged to continuously enhance service delivery.	**Positive Impact:** Repeat customers boost revenue and strengthen brand equity. Negative Impact: Customer churn results in revenue loss.
15.	Advertising and Communications	R & O	Misleading advertisements can create both regulatory and reputational risks. In contrast, transparent communication strengthens customer and investor relationships while fostering brand loyalty.	The Company adheres to established advertising standards, conducts thorough content reviews to ensure regulatory and ethical compliance, and has implemented a feedback loop to evaluate the effectiveness of its communications.	**Positive:** Transparent advertising enhances sales. Negative: Fines and reputation loss from unethical campaigns.
16	Geopolitical Conflicts*	R	Geopolitical instability in certain regions can cause temporary travel disruptions and reduce consumer confidence. However, a diversified global presence creates an opportunity to redirect demand to stable regions, ensuring business resilience.	The Company mitigates this risk through its geographically diversified business model, preventing over-reliance on any single market. This is supported by continuous monitoring of global events and a dynamic platform that enables swift redirection of travel offerings.	**Negative:** Potential for slight or temporary fluctuations in booking volumes from a limited number of affected regions.

* Material topic added in FY2025-26

SECTION B MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Code of Conduct Anti-Bribery & Anti-Corruption Policy Anti-Money Laundering Policy Whistleblower Policy	Code of Conduct Health & Safety Policy	Code of Conduct Whistleblower Policy Human Rights Policy	Stakeholder Grievance Redressal Policy Related Party Transactions and Dealing with Related Party Transactions Whistleblower Policy	Human Rights Policy Equal Opportunity Employment Policy Code of Conduct	Health & Safety Policy	Code of Conduct Anti-Bribery & Anti Corruption Policy Anti-Money Laundering Policy	CSR Policy	ISMS Policy: Available on TBO Intranet Code of Conduct Anti-Bribery & Anti Corruption Policy
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	N	N	N	N	N	N	N	N	Y
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	In alignment with its ESG strategy, the Company is in the process of institutionalizing commitments, goals, and targets that are consistent with the principles outlined under the National Guidelines on Responsible Business Conduct (NGRBC). Key priority areas encompass employee engagement, community development, and environmental sustainability, with structured and defined timelines being integrated in a phased and systematic manner.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable as the Company is in the process of defining clear objectives and setting timelines for their achievement.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Under the guidance of its visionary leadership, the Company is in the process of formalizing specific ESG commitments, goals, and targets in alignment with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). In line with this, performance measurement against defined targets is being progressively institutionalized across the organization. Over the course of the year, the Company has demonstrated steady progress across key focus areas, including employee engagement, community development, governance, and environmental stewardship, through the implementation of various initiatives and internal monitoring mechanisms. Furthermore, the Company is actively pursuing the integration of Artificial Intelligence (AI) through planned initiatives designed to enhance operational efficiency, strengthen decision-making capabilities, and improve overall process effectiveness. These efforts are anticipated to contribute toward more responsible and sustainable business practices over time. As the ESG framework advances, the Company plans to establish structured KPIs and tracking systems to ensure stronger performance measurement and disclosure.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Joint Managing Directors serve as the highest authority responsible for ensuring the effective implementation of all Company policies.								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, kindly refer to the response above (Q8).								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	As and when required								
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										N	N	N	N	N	N	N	N	N

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	6	Strategy offsite Meet, TBO Code of Conduct, Quarterly Board Meeting with business presentation Refer to the Familiarization Programme for Independent Directors (IDs) available on the website.	100
Key Managerial Personnel	9	Quarterly Board Meeting with business presentation, POSH Awareness, Strategy offsite Meet, TBO Code of Conduct	100
Employees other than BoD and KMPs	2	TBO Code of Conduct, POSH Awareness	100
Workers	NA		

2. **Details of fines/penalties /punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			-		
Compounding fee					

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

Note: No material monetary or non-monetary fines, penalties, or punishments were imposed on the Company or its directors/Key Managerial Personnel (KMPs) during the financial year.

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

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

Note: Since no such cases were reported during the financial year, this question is not applicable to the Company.

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

The Company maintains a strict zero-tolerance stance on bribery and all forms of unethical business conduct. This commitment is embedded through a robust Code of Conduct (CoC) and an Anti-Bribery and Anti-Corruption (ABAC) policy, which together reinforce the highest standards of ethics, integrity, and transparency across the Company's operations.

The CoC provides clear guidance on ethical decision-making and expected professional behaviour. Both the CoC and ABAC policy apply to all employees and business associates, with a strong focus on compliance with applicable laws and regulations, prevention of conflicts of interest, respect for human rights, and safeguarding confidentiality.

For ease of access, the following policies are publicly available on the Company's website:

Code of Conduct Policy

AntiBribery and AntiCorruption Policy

Whistleblower Policy

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

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

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

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

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

Since no instances of corruption or conflicts of interest were reported during the current financial year, this section is not applicable.

However, the Company remains dedicated to a culture of continuous learning through regular training programs. Employees are kept well-informed of Company policies via structured orientation sessions, targeted communication on policy updates, reminders and key organisational developments shared through email. This approach ensures that employees are not only informed but also engaged in the ongoing development of the company's culture and objectives.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	39	39

Note: Considering the operation and business nature of the Company, denominator for the above KPI represents the 'cost of goods/services procured' which includes non-operating expenses such as other expenses, staff welfare expenses, capital expenditure and lease rentals as per audited standalone financial statements. The data for previous year has been restated to maintain the comparability of information with current year.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA*	NA*
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales to dealer/ distributor	a. Sales to dealers/distributors as % of total sales		
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	2.92%	3.04%
	b. Sales (Sales to related parties/Total Sales)	31.76%	26.76%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)**	85.17%	5.76%
	d. Investments (Investments in related parties/Total Investments made)**	98.30%	98.28%

Notes:

- Trading houses are widely used in industries that involve large-scale trade, international markets and complex supply chains. Considering the nature and operations of the business, there are no transactions conducted with trading houses.
- The purchase with related parties includes lease rentals and director sitting fees. The total purchases include other expenses, staff welfare, capital expenditure and lease rentals as per audited standalone financial statements. The data for previous year has been restated to maintain the comparability of information with current year.
- The sales to related parties include income from business support service, technical service and sale of hotel and packages.
- Investments in related parties have been referred from Note no. 6 of audited standalone financial statements.

*Considering the operation and business nature of the Company, this indicator is not applicable.

**Amounts are taken net of impairment loss booked in the audited standalone financial statements.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	NA		
Capex			

Note: The Company operates a platform-based business serving the travel and tourism sector, which is inherently low in energy intensity. To further reduce energy consumption, the Company has undertaken various measures, including optimizing the usage of office equipment, efficiently managing resources such as air conditioning, lighting, and devices, and ensuring the upkeep of electro-mechanical equipment for optimal performance. The Company also leverages AWS services for its customer-facing applications, utilizing auto-scaling capabilities so that only the required servers remain operational, thereby maximizing energy efficiency.

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

Being primarily a technology platform for global distribution of travel services, the Company's physical goods procurement is not material. The Company follows green procurement practices including the use of sustainable cleaning supplies in facilities management, and IT equipment procured as per strict environmental criteria validated by EPEAT (Electronic Product Environmental Assessment Tool). The Company also participates in tree-planting initiatives and supports ecosystem restoration projects toward a more sustainable future. In August 2025, the Company also undertook a tree plantation drive in collaboration with Donate an Hour NGO, where employees volunteered to plant saplings for the community. Additionally, the Company generates a limited amount of e-waste, which is managed responsibly in accordance with statutory regulations governing safe handling and disposal.

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

As the Company's procurement activities are not material in nature due to the nature of its business operations, the application of measurement mechanisms is not considered relevant.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

The Company's operations are primarily service-oriented, resulting in minimal dependence on material resources and waste generation.

For electronic waste (E-waste), the Company follows established procedures to ensure proper and responsible disposal. This is undertaken in partnership with CPCB-authorised vendors specialising in environmentally sound e-waste management and disposal.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

As the Company operates as a service-based organisation and is not involved in the manufacturing of tangible products, the requirements related to EPR are not applicable to its operations.

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

Essential Indicators

1. a. **Details of measures for the well-being of employees:**

% of employees covered by

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1161	1161	100	1161	100	-	-	1161	100	1161	100
Female	350	350	100	350	100	350	100	-	-	350	100
Total	**1511**	**1511**	**100**	**1511**	**100**	**350**	**100**	**1161**	**100**	**1511**	**100**
Other than Permanent employees											
Male	25	-	-	-	-	-	-	-	-	-	-
Female	7	-	-	-	-	-	-	-	-	-	-
Total	**32**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

% of workers covered by

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male						NA					
Female											
Total											
Other than Permanent workers											
Male						NA					
Female											
Total											

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.51	0.43

Notes:

- Employee well-being measures include expenses on health, accident, maternity, paternity, creche and others.
- Revenue includes total revenue from operations as per the audited standalone financial statements.
- Maternity and paternity benefits are calculated based on the cost to company during the period maternity/ paternity leave is availed.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

2. **Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	NA	Y	100	NA	Y
Gratuity	100	NA	Y	100	NA	Y
ESI	0.26	NA	Y	0.70	NA	Y
Others – please specify	NA	NA	NA	NA	NA	NA

3. **Accessibility of workplaces**

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, differently abled employees have access to the Company's premises in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016 ('Act'). The majority of the Company's employees are located in premises that are accessible to differently abled employees as per the provisions of the said Act. It provides necessary workplace accommodation and modifications to ensure that differently abled employees can effectively execute their professional responsibilities.

To further support its workforce, the Company offers flexible work hours or remote work arrangements for personnel with mobility or health-related considerations. This commitment is reinforced through periodic training on inclusivity and a responsive feedback mechanism dedicated to the needs of differently abled staff.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company maintains an Equal Opportunity Employment Policy that fully adheres to the statutory requirements of the Rights of Persons with Disabilities Act, 2016.

This framework is publicly available on the website at the following link:

Equal Opportunity Employment Policy

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

Gender	Permanent employees		Permanent workers	
	Return to work rate%	Retention rate%	Return to work rate	Retention rate
Male	100	66.7	NA	
Female	100	66.7		
Total	100	66.7		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief

Parameter	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a robust framework for receiving and redressing grievances across all employee categories. This system is governed by a formal Stakeholder Grievance Redressal Policy, which provides structured channels for personnel to voice concerns, including: • **Electronic Filing:** A dedicated email address (associateconcerns@tbo.com) for the formal submission of grievances. • **Internal Reporting:** Direct interactions with their managers or the Human Resources Department. To ensure the highest standards of corporate integrity, this framework is augmented by a Whistleblower Policy. This mechanism empowers employees to report unethical practices or operational irregularities with the assurance of a fair and prompt investigation. Beyond formal filing procedures, the Company fosters a culture of transparency through the Open-Door approach. Employees are encouraged to share feedback directly during periodic forums, such as Townhalls and HR-led sessions or to reach out to relevant people to express their grievances and share concerns directly. These collective initiatives ensure a respectful and Transparent work environment where all personnel have a clear and protected path to express their concerns.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	NA					
- Male						
- Female						
Total Permanent Workers	NA					
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures*		On Skill upgradation		Total (D)	On Health and safety measures*		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1161	-	-	1009	87	1176	-	-	1065	91
Female	350	-	-	278	79	377	-	-	377	100
Total	**1511**	**-**	**-**	**1287**	**85**	**1553**	**-**	**-**	**1442**	**93**
Workers										
Male	NA									
Female										
Total										

*Quantitative data on health and safety training has not been recorded for FY 2025-26 and FY 2024-25. The Company nonetheless maintains a safe and inclusive work environment through continuous on-the-job guidance, informal knowledge sharing, and adherence to its established health, safety, and skill development practices.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1161	1161	100	1176	1176	100
Female	350	350	100	377	377	100
Total	**1511**	**1511**	**100**	**1553**	**1553**	**100**
Workers						
Male	NA					
Female						
Total						

Note: Annual reviews are conducted by the Company to ensure that all eligible employees receive performance and career development evaluations.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

The Company prioritises employee health, safety, and overall well-being through its operations. To strengthen workplace safety, it conducts periodic fire drills, safety awareness initiatives, and training programs designed to help employees identify and respond effectively to potential risks. First-aid facilities are available on-site and medical rooms have been established at select locations to provide immediate assistance when required. The Company also organises health check-up camps on a need basis, including dental, eye and gynecological screenings. In addition, in-house doctors visit office premises on a weekly basis, ensuring employees have convenient access to medical consultation and basic healthcare support.

Recognising the importance of mental well-being, the Company has partnered with an Employee Assistance Program (EAP) provider to offer confidential counselling, support services and well-being resources. This initiative reflects the Company's commitment to maintaining a supportive and healthy work environment that enables employees to perform effectively and grow both personally and professionally.

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

The Company has established a systematic approach to identifying workplace hazards and evaluating related risks across both routine and non-routine activities. These assessments are carried out regularly to identify potential safety concerns and understand the associated risks within operational processes.

Based on the outcomes of these evaluations, the Company implements appropriate control measures to reduce or eliminate health and safety risks. This includes designing and executing targeted mitigation plans to address identified hazards and maintain a secure and healthy working environment. To strengthen emergency preparedness, periodic fire drills are conducted, and designated fire marshals are responsible for monitoring and implementing safety protocols.

To support employee health, the Company arranges for an in-house doctor to visit periodically, ensuring employees have convenient access to medical consultation when needed. Medical rooms and first-aid facilities are also available on-site to address immediate health concerns. In addition, the Company collaborates with external partners to provide counselling services and regular health check-ups, helping employees manage lifestyle-related health issues. Through these initiatives, the Company reinforces its commitment to maintaining high workplace safety standards while safeguarding the well-being of its workforce.

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

As the Company does not engage or employ workers, this requirement is not applicable. The Company nonetheless undertakes regular safety measures to ensure a safe workplace environment for all employees.

d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes. The Company acknowledges that the physical and mental well-being of employees plays an essential role in its sustained growth and overall success. To support employee health, the Company has implemented various initiatives to ensure access to medical and healthcare support for all employees. These efforts include regular health check-ups, periodic sessions conducted by medical professionals and a collaboration with Max Hospital and Amrita Hospital, Faridabad to facilitate healthcare services. In addition, in-house doctors visit the workplace on a weekly basis, providing employees with convenient access to medical consultation when required. The Company also maintains on-site medical rooms and first-aid facilities to address immediate health needs.

To further support employee well-being, the Company has partnered with an Employee Assistance Program (EAP) provider, which offers confidential counselling, support resources and professional guidance. This initiative helps employees address personal or work-related concerns while promoting overall mental wellness.

Beyond immediate medical care, employees are covered under medical and accident insurance policies, which may also be extended to eligible family members. Routine health check-ups are also available to employees, ensuring accessible medical support across all locations.

This approach reflects Company's commitment to creating a safe, healthy, and inclusive work environment that proactively supports the physical and mental well-being of its People.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	NA	NA
Total recordable work-related injuries	Employees	-	-
	Workers	NA	NA
No. of fatalities	Employees	-	-
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	NA	NA

*Including the contract workforce

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

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

Employee well-being remains a key priority for the Company. It recognises that maintaining a safe, healthy, and supportive workplace is essential for enhancing productivity, improving job satisfaction, and promoting overall employee welfare. The Company is committed to creating an environment where employees feel valued, supported, and comfortable expressing their concerns. To achieve this, several initiatives have been introduced to strengthen health, safety, and open communication across the workplace.

The following initiatives highlight the Company's commitment to maintaining a secure and positive work environment:

1. **Regular Health Check-ups:** Employees are provided with routine medical screenings to help monitor and maintain their overall health.
2. **Doctor-Led Health Sessions:** Periodic sessions conducted by medical professionals offer guidance and support on various health-related matters.
3. **In-house Doctor Visits:** The Company arranges for doctors to visit the workplace periodically, allowing employees to conveniently seek medical consultation.
4. **On-site Medical Support:** Medical rooms and first-aid facilities are available at the workplace to provide immediate assistance during health emergencies.
5. **Mental Health Support:** The Company has partnered with an Employee Assistance Program (EAP) provider to provide confidential counselling services, resources, and support aimed at promoting mental well-being.
6. **Health Coverage & Insurance:** All employees are covered under GMC Policy. In addition, both employees and their dependents are protected under a comprehensive GMC policy. To further support employee well-being, we offer access to voluntary top-ups and add-on benefits.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

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

Note: The Company places high importance on mental well-being and has partnered with an Employee Assistance Program (EAP) provider to offer confidential support, resources, and counselling services. These include webinars, mobile apps for managing anxiety, stress, and depression, as well as on-demand therapy sessions. Safety remains a key priority, reinforced through regular awareness sessions, drills, and ongoing communication on safety related matters. All employees undergo training on the prevention of sexual harassment, and managers receive additional specialized training to handle such incidents effectively.

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

The Company has not reported any safety-related incidents so far. Nevertheless, it has established a structured process for incident reporting, which includes assessing the cause of any incident and implementing appropriate corrective measures to address and prevent similar occurrence in the future.

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

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

The Company identifies and interacts with its primary stakeholder groups including shareholders, investors, media, employees, value chain partners, industry bodies and regulatory authorities through a series of structured engagements. These interactions are conducted via formal meetings, perception surveys and digital communication channels. By maintaining these consistent dialogues, the Company is able to align its operations with stakeholder expectations, address specific concerns and generate sustainable value. This prioritised approach to stakeholder engagement ensures the Company is well-equipped to manage risks, capitalise on emerging opportunities and maintain long-term operational success.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	• Annual General Meetings. • Investor/Analyst Meets and Investor Calls, with Company presentations, transcripts and video recordings available on the Company's website. • Newspaper publications, stock exchange disclosures, quarterly emails to shareholders, annual reports, etc.	Ongoing	• Business Performance. • Business Strategy. • Financial Results. • Risk Management.
Employees	No	• Learning and development activities • Rewards & Recognition. • Communications including emails, and intranet updates. • Other Employee Engagement Initiatives	Ongoing	• Capability Building. • Business Continuity. • Engaging and enriching culture. • Providing career & growth opportunities.
Value Chain Partners	No	• Virtual and in-person/physical meetings to ensure continuous interaction with vendors. • Events-Supplier & Buyer Meets, World Travel Market (WTM), Arabian Travel Market (ATM), SATTE-South Asia's Travel & Tourism Exchange etc. • Company's website. • Social media engagement. • Grievance handling and feedback mechanisms through dedicated portals. • Customer calls, 24*7 Helpdesk. Surveys.	Ongoing	• Fair Business Practices. • Identifying opportunities to improve its products & services. • Value Chain partners satisfaction. • Expanding reach of innovative business models and offerings. • Business Development.
Industry Bodies, Regulators, Governments	No	• Participation in conferences and seminars. • Surveys and consultative sessions. • Calls and meetings. • Press Release, Media Interviews.	Ongoing	• Ensuring Compliances. • Managing Company's goodwill and reputation.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1511	1511	100	1553	1553	100
Other than permanent	32	32	100	31	31	100
Total Employees	**1543**	**1543**	**100**	**1584**	**1584**	**100**
Workers						
Permanent	NA					
Other than permanent						
Total Workers						

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1511	-	-	1511	100	1553	-	-	1553	100
Male	1161	-	-	1161	100	1176	-	-	1176	100
Female	350	-	-	350	100	377	-	-	377	100
Other than permanent	32	-	-	32	100	31	-	-	31	100
Male	25	-	-	25	100	17	-	-	17	100
Female	7	-	-	7	100	14	-	-	14	100
Workers										
Permanent	NA									
Male										
Female										
Other than permanent										
Male										
Female										

3. **Details of remuneration/salary/wages**

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (INR in Million)	Number	Median remuneration/ salary/wages of respective category (INR in Million)
Board of Directors (BoD)	7	4.30	1	3.50
Key Managerial Personnel	1	84.55	1	12.54
Employees other than BoD and KMP	1157	0.66	349	0.59
Workers	NA			

Notes:

* The Board of Directors of the Company includes three Executive Directors who are designated as Key Managerial Personnel (KMPs).

^ The KMPs are Chief Financial Officer and Company Secretary & Compliance Officer. Median remuneration of the KMPsincludes ESOPs being exercised by them during FY 2025-26.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	20.00	20.09

Note: Gross wages paid to female employees includes bonus provisions and full & final settlements, allocated based on salary distribution in the payroll register.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

In accordance with the Company's Human Rights Policy, the Human Resources (HR)division is the focal point for addressing impacts or issues arising from business activities. The HR division is entrusted with the responsibility of systematically identifying, managing, and resolving human rights-related matters across the organization.

This structured approach ensures that any potential concerns are addressed in a prompt and effective manner, reinforcing the Company's commitment to upholding human rights and fostering ethical practices across its operations.

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

The Company maintains robust internal frameworks for the resolution of human rights-related grievances. Central to these mechanisms is the Whistleblower Policy, which provides a confidential channel for employees and stakeholders to report concerns across any aspect of operations without the risk of retaliation. A dedicated committee is responsible for the thorough review and resolution of all human rights grievances, ensuring outcomes are achieved fairly and promptly. To support this system, the Company conducts regular training programs to ensure the workforce remains informed of relevant policies and reporting protocols. Furthermore, ongoing monitoring and auditing processes are utilised to identify and mitigate potential issues. These integrated mechanisms reinforce the Company's commitment to upholding human rights and maintaining a respectful, inclusive workplace environment.

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending Resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	The Complaint was received on March 30, 2026. The ICC has completed its review in accordance with the Company's policy, and the matter stood concluded as on the date of this Report.	Nil	Nil	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
Complaints on POSH as a % of female employees/workers	0.28%	Nil
Complaints on POSH upheld	Nil*	Nil

* The Complaint was received on March 30, 2026. The ICC has completed its review in accordance with the Company's policy, and the matter stood concluded as on the date of this Report.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

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

The Company maintains a zero-tolerance policy toward retaliation, safeguarding individuals who raise concerns/complaints from victimisation or any form of unfair treatment. This commitment is formalised through the Code of Conduct (CoC) and the Whistleblower Policy, which establish clear standards for acceptable behavior and prohibit all forms of discrimination and harassment. By reinforcing the core values of fairness and inclusion, these policies foster a secure environment that encourages transparent internal communication. Furthermore, the established frameworks prioritise the resolution of issues at the earliest stage to prevent escalation and protect complainants from prolonged exposure to adverse behaviors.

To ensure the integrity of the process, strict confidentiality is maintained throughout the complaint-handling cycle to protect the identity of the reporting party. These measures are supported by designated committees and grievance redressal mechanisms designed to address all matters with impartiality and fairness. Collectively, these initiatives reflect the Company's dedication to maintaining a safe, inclusive, and respectful professional environment.

The relevant policies are publicly accessible on the Company's website via the following links:

Whistleblower Policy

Code of Conduct Stakeholder

Grievance Redressal Policy

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

Yes, the Company maintains a formal Human Rights Policy designed to ensure that all business operations align with fundamental human rights principles. The scope of this policy extends to all employees, contractors, vendors, and partners, as well as stakeholders associated with the Company's activities across India. The policy encompasses all organisational locations and operational activities. Central to this is a rigorous adherence to child labor regulations, supported by a definitive prohibition against the employment or contracting of any individual under the age of 18. This commitment to ethical conduct and the preservation of human rights remains a foundational principle of the Company's business operations.

The Company maintains an unwavering commitment to fostering a secure and positive work environment through rigorous human rights compliance. This commitment is operationalised across several key areas:

- **Prohibition of Child Labor:** In strict adherence to statutory regulations, the Company's recruitment protocols ensure that no individual under the age of 18 is engaged for employment or contractual services.
- **Prevention of Forced or Involuntary Labor:** All employment is strictly voluntary, governed by formal contracts and comprehensive terms of agreement executed by personnel during the onboarding process.
- **Anti-Discrimination and Prevention of Sexual Harassment (POSH):** The Company has established robust POSH and anti-discrimination frameworks, supported by dedicated grievance redressal committees.
- **Equitable Remuneration:** The Company ensures the provision of fair and competitive wages to all employees across every organisational level.

These collective measures underscore the Company's ongoing dedication to upholding human rights standards and ethical business conduct throughout its operations.

10. Assessments for the year:

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

Note: The Company upholds high standards in its labour practices and workplace policies. During FY 2026, 100% of the assessments were undertaken through internal mechanisms across the Company. While no formal assessments or audits have been conducted in these areas during the reporting period, the Company continues to evaluate the need for such reviews. Its present focus is on nurturing a culture of compliance, ethics, and respect, with adherence ensured through its established Code of Conduct.

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

There were no recorded instances of human rights-related incidents, including child labor, forced or involuntary labor, workplace discrimination, or wage-related grievances. Consequently, no remedial actions were required under these categories. The Company remains dedicated to maintaining a safe, ethical and compliant professional environment through the rigorous application of its proactive policies and internal oversight mechanisms.

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources	-	-
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable source (in GJ)	-	-
Total electricity consumption (D)	3840.03	4071.19
Total fuel consumption (E)	395.85	836.99
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4235.88	4,908.18
Total energy consumed (A+B+C+D+E+F) (in GJ)	4235.88	4,908.18
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (in GJ/INR Million)	0.73	0.85
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (in GJ/INR Million)	14.98	17.61
Energy intensity in terms of physical output (in GJ/Employee)	2.80	3.10
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Notes:

1. Fuel related energy consumption includes company owned vehicles petrol, diesel and LPG usage.
2. Fuel consumption for company-owned vehicles is estimated based on the average petrol price.In the absence of actual consumption data, electricity consumption for the two offices has been estimated using the average per sq. ft. consumption recorded at offices with available data and then multiplied by the total area of these 2 locations.Energy intensity is calculated based on revenue from operation (INR in Million) (Statement of Profit & Loss) from the Audited Standalone Financial Statements.

3. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been updated as per the guidance note from Industry Standards forum. For intensity calculation, the adjusted Purchasing power parity (PPP) conversion factor of @20.64 INR/USD as on March 31, 2026, as per the IMF has been considered for FY 2025-26 (Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC).

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

   Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

2. **Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

   The Company does not operate any sites or facilities categorised as 'Designated Consumers' under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, therefore, this reporting requirement is not applicable.

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	15,046.65	18,198.05
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	15,046.65	18,198.05
Total volume of water consumption (in kilolitres)	15,046.65	18,198.05
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (in KL/INR Million)	2.58	3.16
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (in KL/Millions USD)	53.19	65.28
Water intensity in terms of physical output (in KL/Employee)	9.96	11.49
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Notes:

1. For all locations, estimates for domestic water are made assuming 25l/man-day and for flushing usage are made assuming 20l/man-day consumption as per CGWA guidelines. The data for previous year has been restated to maintain the comparability of information with current year.
2. Working days are determined basis the paid days as per the payroll register and weekends/public holidays are excluded.
3. Water intensity is calculated based on revenue from operation (INR in Million) (Statement of Profit & Loss) from the Audited Standalone Financial Statements.
4. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been updated as per the guidance note from Industry Standards forum. For intensity calculation, the adjusted Purchasing power parity (PPP) conversion factor of @20.64 INR/USD as on March 31, 2026, as per the IMF has been considered for FY 2025-26 (Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC).

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

4. **Provide the following details related to water discharged:**

Parameter		FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water		
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
(ii)	To Groundwater		
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
(iii)	To Seawater		
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
(iv)	Sent to third-parties		
	- No treatment	12,037.32	14,558.44
	- With treatment – please specify level of treatment	-	-
(v)	Others		
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)		**12,037.32**	**14,558.44**

Note: Water discharge is estimated at 80% of total water withdrawal, following the CPCB database report (August 2013) and is reported as water sent to third parties (as the water is discharged to common drain of the building management for further treatment).

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

As a service-oriented Company, the reporting requirements for this section are not applicable to the Company's operations.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	0.02	0.05
SOx	MT	0.02	0.07
Particulate matter (PM)	Not applicable as the Company is in service industry and occupies office spaces only. Therefore, there are no significant air emissions.		
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: The NOx and SOx reported in the table above pertains to the Company owned DG sets.

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

No independent assessment/evaluation/assurance has been carried out by an external agency.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF3, if available)	Metric tonnes of CO_2 equivalent	28.33	60.73
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	757.47	822.21
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		0.13	0.15
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)		2.78	3.17
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.52	0.56
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Notes:

1. Scope 1 emissions include company owned vehicles (petrol), diesel and LPG usage.
2. Scope 2 emissions cover electricity consumption in rented office spaces.
3. Total fuel consumption reported is consolidated from all operational locations of the Company. The calculation of corresponding GHG emissions is performed in alignment with the methodologies specified in the IPCC 2006 Guidelines for National Greenhouse Gas Inventories (Volume 2: Energy), covering both stationary and mobile combustion.
4. Emission intensity is calculated based on revenue from operation (INR in Million) (Statement of Profit & Loss) from the Audited Standalone Financial Statements.
5. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been updated as per the guidance note from Industry Standards forum. For intensity calculation, the adjusted Purchasing power parity (PPP) conversion factor of @20.64 INR/USD as on March 31, 2026, as per the IMF has been considered for FY 2025-26 (Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC).

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**

As a technology platform provider, the Company does not have a significant greenhouse gas (GHG) emissions footprint. However, it remains mindful of its environmental responsibilities and the importance of promoting sustainable practices across its operations. The Company operates from energy-efficient office spaces that meet high environmental performance standards. Employees are also encouraged to adopt energy-efficient practices in their daily work, contributing to efforts aimed at reducing the overall carbon footprint.

The Company also participates in tree plantation initiatives and activities that support sustainable ecosystems, contributing to environmental conservation and a healthier planet. As a continuation of efforts under the TBO Cares initiative, Company has further strengthened its commitment to environmental sustainability and ecosystem restoration during FY 2025-26. In August 2025, the Company also undertook a tree plantation drive in collaboration with Donate an Hour NGO, where employees volunteered to plant saplings for the community. Additionally, the Company generates a limited amount of e-waste, which is managed responsibly in accordance with statutory regulations governing safe handling and disposal.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	2.24	2.35
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.61	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2.77	1.50
Total (A+B + C + D + E + F + G + H)	**5.62**	**3.85**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.00096	0.00067
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.01987	0.01383
Waste intensity in terms of physical output	0.00372	0.00243
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2.24	2.35
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**2.24**	**2.35**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	3.38	1.50
Total	**3.38**	**1.50**

Notes:

1. The Company ensures centralized responsible and sustainable disposal of all waste. Electronic waste (e-waste) and battery waste are managed exclusively through CPCB-authorised vendors for environmentally sound disposal. Other non-hazardous waste only consists of food waste, which is handled and disposed through prevailing regulatory guidelines.
2. Waste intensity is calculated based on revenue from operation (INR in Million) (Statement of Profit & Loss) from the Audited Standalone Financial Statements.
3. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been updated as per the guidance note from Industry Standards forum. For intensity calculation,

the adjusted Purchasing power parity (PPP) conversion factor of @20.64 INR/USD as on March 31, 2026, as per the IMF has been considered for FY 2025-26 (Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC).

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

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

The Company has implemented structured waste management practices that emphasise proper segregation and responsible disposal. As a service-based Company, its operations do not result in the generation of hazardous waste. To minimise environmental impact, waste generated within the workplace is segregated at the source and managed appropriately through established disposal practices. The Company remains committed to strengthening its sustainability efforts and continually improving its waste management approach. It encourages the use of eco-friendly alternatives, such as environmentally friendly bags and recyclable bagasse-based paper products, while also promoting paperless processes to reduce overall waste generation.

All electronic waste (e-waste) generated by the Company is handled and disposed off through CPCB-authorised vendors that follow environmentally responsible disposal practices. By adhering to these measures and collaborating with authorised partners, the Company aims to minimise its environmental footprint and promote sustainable operational practices. It continues to evaluate new opportunities to further enhance its environmental stewardship and maintain its role as a responsible corporate citizen.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company does not operate any facilities or offices in or near ecologically sensitive areas that would require environmental approvals or regulatory clearances. Accordingly, this question is not applicable to Company's operations.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
The Company did not carry out any projects during FY 2025-26, that required environmental impact assessments under applicable laws. Accordingly, this requirement is not applicable to the Company's operations.					

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company maintains full compliance with all applicable environmental laws, regulations, and guidelines in India. No incidents of non-compliance were reported during FY 2025-26.				

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

Essential Indicators

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

   Seven (7)

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	International Air Transport Association (IATA)	International
2	Travel Agents Federation of India (TAFI)	National
3	Travel Agents Association of India (TAAI)	National
4	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5	Punjab Travel Agent Association (PTAA)	State
6	Travel Trade Association of Uttar Pradesh (TTAUP)	State
7	Travel Agent Association of Coimbatore (TAAC)	State

2. **Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of authority	Brief of the case	Corrective action taken
No corrective actions related to anti-competitive conduct were required or undertaken, as no adverse orders were issued by regulatory authorities against the Company during FY 2025-26.		

PRINCIPLE 8 — Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
The Company has not received any notification requiring the conduct of SIA. Accordingly, this requirement is not applicable to the Company.					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA							

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

   Given the nature of the Company's core operations, which involve minimal direct interaction with surrounding communities, the likelihood of grievances related to primary business activities is low. Consequently, community-specific grievance and redressal mechanisms pertaining to the Company's business operations are not applicable.

However, through its Corporate Social Responsibility (CSR) initiatives, the Company actively contributes to the socio-economic advancement of communities. The Company has adopted a multi-fold approach for CSR strategy focused on areas including, but not limited to, education, women empowerment, skill development, and sustainability.

The CSR Policy is publicly accessible on the Company's website via the following link: Corporate Social Responsibility (CSR) Policy

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	10.36%	6.21%
Directly from within India	97.82%	97.48%

Notes:

1. For the purpose of calculations, the % of input materials sourced from MSME's (with valid certification from the Ministry of Micro, Small and Medium Enterprises) are considered for current year.
2. The data for FY 2024-25 has been restated to maintain the comparability of information with FY 2025-26.

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	87.97	87.38
Metropolitan	12.03	12.62

Note: For the purpose of classification of people employed in rural/semi-urban/urban/ metropolitan as per the Reserve Bank of India classification system, the location of employees is considered as on March 31, 2026 as per HR records.

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

Yes. Limited assurance has been carried out by S.R. Batliboi & Co. LLP

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

Essential Indicators

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

The Company has established structured mechanisms to receive and address consumer queries, complaints, and feedback in a timely and efficient manner. Customers can reach out through multiple communication channels, including email, a 24×7 helpline, and the Company's website. All concerns received are systematically recorded, monitored, and resolved within defined timelines to ensure a high level of customer satisfaction.

Regular follow-ups are conducted to confirm resolution and improve the overall customer experience. Through transparent and responsive processes, the Company demonstrates its commitment to prioritising consumer needs and enhancing service quality.

The relevant policy is publicly available on the Company's website at the following link:

Stakeholder Grievance Redressal Policy.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	32^	17*	Including legal cases from customer (including End User) filed before various courts have been considered.	64	16	Including legal cases from customer (including End User) filed before various courts have been considered.

* Includes the unresolved complaints from the financial year 2024-25

^ Complaints from end users that are raised through the complaints management system have been considered.

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

	Number	Reasons for recall
Voluntary recalls	NA	
Forced recalls		

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes, the Company has established an Information Security Management System (ISMS) policy and related procedures to safeguard sensitive data, prevent unauthorized access, and mitigate cyber threats. The Chief Information Security Officer (CISO) is the designated authority responsible for overseeing the implementation and ongoing effectiveness of these protocols.

The Company is committed to maintaining the highest standards of information security, data privacy, and regulatory compliance. We have achieved compliance and certification/attestation against internationally recognized frameworks including SOC 2 (AICPA), PCI DSS (PCI SSC), and GDPR (EU Data Protection Authorities). These certifications affirm the effectiveness of our controls over security, availability, processing integrity, confidentiality, privacy, and the protection of payment card and personal data.

To ensure continuous alignment with evolving industry standards and regulatory requirements, the Company conducts regular reviews and updates of its security policies. These efforts are supported by employee training programs and awareness initiatives designed to promote adherence to cybersecurity best practices.

The policies are publicly accessible on the Company's website through the following links:

Information Security Policy & Procedure (ISMS Policy) is available on the Company's intranet.

Privacy Policy

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

As no such instances were recorded during FY 2025-26, no corrective actions were required therefore, the reporting requirements for this section are not applicable. The Company prioritises data privacy, cybersecurity, and the safety of its products and services, maintaining stringent measures to uphold these standards.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Nil

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

Yes, Limited assurance has been carried out by M/s. S.R. Batliboi & Co. LLP.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN TBO TEK LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of TBO Tek Limited

1. We have undertaken to perform a limited assurance engagement, for **TBO Tek Limited** ("the Company") vide Engagement Letter dated March 17, 2026, in respect of the agreed Sustainability Information listed in the "the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The identified Sustainability information is included in the Business Responsibility And Sustainability Report ("BRSR") of the company for the year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners and specialists.

Identified Sustainability Information

2. The Identified Sustainability Information for the year ended March 31, 2026 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on Standalone basis as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.

3. Our limited assurance engagement was with respect to the year ended March 31, 2026, information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any conclusion thereon.

Criteria

4. The criteria used by the company to prepare the Identified Sustainability Information is summarized below:

   i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

   ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, Industry Standard on Reporting BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 and Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Management's Responsibility

5. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR.

Inherent limitations

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial indicators allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

7. Measurement of certain amounts and BRSR Core attributes, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, embracing circularity (waste management). Obtaining sufficient appropriate evidence to support our conclusion does not reduce the uncertainty in the amounts and attributes.

Our Independence and Quality Control

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

9. The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

10. Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.

11. We conducted our limited assurance engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information summarized in appendix 1 is free from material misstatement.

12. A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

13. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

14. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

15. Below is the informative summary of the procedures performed by us for obtaining limited assurance:

    - Obtained an understanding of the Identified Sustainability Information and related disclosures;

    - Assessed the suitability of the criteria used by the entity in preparing the Identified Sustainability Information subject to limited assurance;

    - Made inquiries of Company's management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company's BRSR;

    - Through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;

    - Inspected, at each site visited, a limited number of samples as appropriate to check the accuracy of the data;

    - Applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified;

    - Recalculated the information subject to limited assurance based on the criteria;

- Evaluated the overall presentation of the Identified Sustainability information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity's operations.

- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.

- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.

- Obtained representations from Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

16. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

Exclusions

17. Our limited assurance scope excludes the following and therefore we do not express a conclusion on the same:

    - Operations of the Company other than the Identified Sustainability Information.

    - Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.

    - Data and information outside the defined reporting period i.e. April 01, 2025 to March 31, 2026.

    - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Other Information

18. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated July 29, 2026 thereon.

19. Our conclusion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Limited Assurance Conclusion

20. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix 1 included in the BRSR for year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria (as stated under "Criteria").

Restriction on Use

21. Our limited assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & Co. LLP**
Chartered Accountants
Firm's Registration No.: 301003E/E300005

Vishal Sharma
Partner
Membership No.: 096766
UDIN: 26096766ZALEIW8820

Place of Signature: Gurugram
Date: July 29, 2026

Appendix-1

Identified Sustainability Information (BRSR Core KPIs)			
S. No	**Attribute**	**Principle and indicator reference**	**Parameter**
1	Green-house gas (GHG) footprint	Principle 6, E-7	1. Total Scope 1 and scope 2 emissions 2. GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services
2	Water footprint	Principle 6, E-3 and E-4	1. Total water consumption 2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Water Discharge by destination and levels of Treatment
3	Energy footprint	Principle 6, E-1	1. Total energy consumed. 2. Percentage of energy consumed from renewable sources 3. Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services
4	Circularity	Principle 6 – E9	1. Total waste generated 2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. 4. For each category of waste generated, total waste disposed by nature of disposal method
5	Enhancing Employee Wellbeing and Safety	Principle 3 – E1(C) Principle 3- E11	1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6	Enabling Gender Diversity in Business	Principle 5 – E3(b) Principle 5 – E7	1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7	Enabling Inclusive Development	Principle 8 – E4 Principle 8 – E5	1. Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns
8	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	1. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Open-ness of business	Principle 1 – E9	1. Concentration of purchases & sales done with trading houses, dealers, and related parties 2. Loans and advances & investments with related parties.