इंडियन रेलवे कैटरिंग एवं टूरिज़्म कॉर्पोरेशन लिमिटेड
(भारत सरकार का उद्यम–नवरत्न)
INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.
(A Govt. of India Enterprise-Navratna)
"CIN-L74899DL1999GO1101707", E-mail : info@irctc.com, Website: www.irctc.com

No. 2019/IRCTC/CS/ST.EX/356 **September 07, 2026**

BSE Limited **(Through BSE Listing Centre)** 1st Floor, New Trade Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai – 400 001 **Scrip Code: 542830**	**National Stock Exchange of India Limited** **(Through NEAPS)** "Exchange Plaza", C-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 **Scrip Symbol: IRCTC**

Sub: Business Responsibility & Sustainability Report for the FY 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 {"SEBI (LODR) Regulations"}, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") along with Independent Assurance Statement, which also forms part of the Annual Report of the Company for Financial Year 2025-26.

This is for your information and record please.

Thanking You,

Yours faithfully,

For Indian Railway Catering and
Tourism Corporation Limited (IRCTC)

suman kalra

Digitally signed by suman kalra
DN: c=IN, o=Indian Railway Catering and Tourism Corporation Ltd, ou=Company Secretory, 2.5.4.20=97d5404517820e28473735b6f72 9b19b358c83acBf8cc2024f33c3f49078d 3e9d, postalCode=110001, st=DELHI, serialNumber=4deeb12f23f611e01f72fa ebd9647ad036cef3343d11ad1af4409df0 2068217c, cn=suman kalra
Date: 2026.09.07 12:34:18 +05'30'

(**Suman Kalra**)
Company Secretary & Compliance Officer

Encl: as above

Annexure - "F" to the Board's Report

Business Responsibility and Sustainability Report

Section A: General Disclosure

I - Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L74899DL1999GOI101707
2. Name of the Listed Entity	Indian Railway Catering and Tourism Corporation Limited
3. Year of incorporation	1999
4. Registered office address	4th Floor, Tower-D, World Trade Centre, Nauroji Nagar, New Delhi-110029
5. Corporate address	4th Floor, Tower-D, World Trade Centre, Nauroji Nagar, New Delhi-110029
6. E-mail	corp.coordination@irctc.com
7. Telephone	011-2618 1550/51
8. Website	www.irctc.com
9. Financial year for which reporting is being done	2025 -2026
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited ("BSE") National Stock Exchange of India Limited ("NSE")
11. Paid-up Capital	₹ 1,60,00,00,000.00
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Name - Ms. Rashmi Gautam Designation - GGM (Corporate Co-ordination) Contact No.: 011-3546 4069 Email - ggmscs@irctc.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 the Assessment or Assurance Provider.	Climactio Services Private Limited
15. Type of Assessment or Assurance obtained.	Reasonable Assurance

II - Products and 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	Catering & Hospitality	Catering services offer a variety of options, including Mobile Catering, E-catering, & other catering services also, IRCTC manages executive lounges.	46.00%
2	Internet Ticketing	Internet Ticketing service offer a one- stop platform for seamless travel planning and bookings which allows users to conveniently book e-tickets for train, bus, flight, and hotel reservations.	29.44%
3	RailNeer	RailNeer service delivers packaged drinking water, ensuring passengers have access to high-quality and safe drinking water during their train journeys.	7.49%
4	Travel & Tourism	Tourism service offers wide range of tourism activities, corporate travel planning, domestic and international tour packages, and air ticketing services are all provided by the tourism service.	17.07%

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	Catering	561, 562	46.00%
2	Internet Ticketing Services	631, 799	29.44%
3	Rail Neer	110	7.49%
4	Tourism	791	17.07%

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	19	17	36
International	0	0	0

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	28
International (No. of Countries)	0

Note: The Company has a Pan-India presence, with operations spanning all 28 States and 8 Union Territories through its extensive railway network and service locations.

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

0.00%

IRCTC does not directly engage in export activities; therefore, exports do not contribute to its overall turnover. Instead, the company primarily focuses on leveraging its tour operators to offer tourism-related services globally. Its core operations remain centred on serving passengers and travellers within India, with key business segments including domestic train services, catering, tourism, and related services.

c. A brief on types of customers

IRCTC caters to a wide range of customers in different segments, including regular commuters, business travellers, tourists, pilgrims, students, and more in the tourism sector. It serves vacationers, cultural enthusiasts, medical tourists, government officials, and foreign diplomats. In the internet ticketing services, it serves passengers, business travellers, tourists, students, and government officials for booking bus, train, hotel, and air tickets, among other things. RailNeer offers packaged drinking water for all train passengers. IRCTC strives to meet the unique needs of each segment by offering customized services and experiences.

IV - Employees

20 Details at the end of the 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)	1,318	1,205	91.43%	113	8.57%
2	Other than permanent (E)	1,552	1,261	81.25%	291	18.75%
3	**Total Employees (D+E)**	**2,870**	**2,466**	**85.92%**	**404**	**14.08%**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Workers						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than permanent (G)	0	0	0.00%	0	0.00%
3	**Total Workers (F+G)**	0	0	0.00%	0	0.00%

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)	12	12	100.00%	0	0.00%
2	Other than Permanent (E)	8	8	100.00%	0	0.00%
3	**Total differently abled employees (D+E)**	**20**	**20**	**100.00%**	**0**	**0.00%**
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	0	0	0.00%	0	0.00%
3	**Total differently abled workers (F+G)**	0	0	0.00%	0	0.00%

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. & Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	0	0.00%
Key Management Personnel (KMP)*	5	1	20.00%

Note: KMP includes Whole Time Directors, Chief Financial Officer (CFO) and Company Secretary.

22 Turnover rate for permanent employees and workers.

Particulars	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	1.48%	1.75%	1.51%	0.55%	0.85%	0.57%	0.90%	1.70%	1.00%
Permanent Workers	Not Applicable								

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to the turnover rate of workers is Not Applicable for the reporting period.

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	Royale Indian Rail Tours Limited	Joint Venture	50.00%	No
2	IRCTC Payments Ltd.	Subsidiary	100.00%	No

VI - CSR Details

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

Yes

24 ii Turnover (In Crore Rupees)

5,214.86

24 iii Net worth (In Crore Rupees)

4,308.38

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		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 • Grievance Redressal Policy (Internal) - https://www.irctc.com/assets/images/IRCTC_Grievance%20Redressal_internal_20_06_24.pdf • Grievance Redressal Policy (External) - https://www.irctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	Yes The Chief Investor Relations Officer (CIRO), Compliance Officer and Registrar (Alankit Assignments Limited) serves as a point of contact for investors seeking information and assistance, and their contact information is available on the IRCTC website at https://irctc.com/investor-contact.php	NIL	NIL	-	NIL	NIL	-
Shareholders	Yes • Stakeholders Relationship Committee - https://irctc.com/board-committees.php • Grievance Redressal Policy (External) - https://www.irctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf	58	NIL	-	36	NIL	The complaints are resolved effectively according to the established mechanism.

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes ● Grievance Redressal Policy (Internal) - https://www.irctc.com/assets/images/IRCTC_Grievance%20Redressal_internal_20_06_24.pdf ● Employee portal, Staff grievance register and Whistleblower Policy - https://irctc.com/assets/images/IRCTC%20whistleblower%20policy%202024%20recived%20from%20CVO%20IRCTC%20090224%20(1)-14-02-2024.pdf ● POSH Mechanism - https://www.irctc.com/assets/images/IRCTC%20Policy%20for%20Prevention%20OF%20Sexual%20Harassment%20Of%20Women%20At%20Workplace_12_6_23.pdf	14	1	-	1	1	-
Customers	Yes ● CPGRAM, Rail Madad, MORLY, Social Media Platforms - https://railmadad.indianrailways.gov.in/	167634	219	The pending complaints shown are in line with the routine reporting time cycle and are resolved within the defined time period. Among these 219 complaints, there are no cases that have been significantly delayed or remain pending.	158908	21	-

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		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
Value Chain Partners	Yes • Grievance Redressal (External) Policy - https://www.irctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf • CPGRAM, MORLY - https://pgportal.gov.in/	NIL	NIL	-	NIL	NIL	-
Other (please specify)	-	-	-	-	-	-	-

Note: The reported figures exclude general queries received from railway customers on a daily basis regarding transactional glitches, as these are routine service requests and are not considered as complaints for the purpose of IRCTC's service delivery.

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	Business Ethics & Integrity	R	Essential for long-term profitability, reputation, and trust. Legal infractions, fines, harm to one's reputation, and a decline in trust are among the risks.	• Develop ethics code • Encourage moral behavior • Conduct training • Enhance internal controls • Encourage integrity • Take part in transparent and responsible practices.	Positive Implications: Reduced legal penalties, enhanced reputation, increased stakeholder trust, long-term business sustainability. Negative Implications: Costs associated with training and policy enforcement.
2	Waste Management	R&O	Effective waste management is essential for regulatory compliance and sustainable operations. Improper waste management may result in pollution, regulatory penalties, and reputational damage. At the same time, responsible waste management, recycling, Extended Producer Responsibility	• Implement waste management procedures. • Recycle and dispose of waste responsibly. • Strengthen Extended Producer Responsibility (EPR) compliance for Rail Neer bottles. • Conduct waste audits. • Raise awareness and collaborate with waste management partners. • Explore sustainable packaging options.	Positive: • Reduced waste management and disposal costs. • Improved resource efficiency and regulatory compliance. • Enhanced brand reputation and stakeholder confidence. • Long-term operational sustainability.

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)
			(EPR) compliance, and sustainable packaging present opportunities to improve resource efficiency, strengthen regulatory compliance, and enhance stakeholder confidence.		Negative: • Initial investments in waste management infrastructure, recycling initiatives, EPR compliance, and sustainable packaging.
3	Water Management	R&O	Efficient water management is essential for sustainable operations and responsible resource use. Water scarcity, regulatory compliance requirements, and reputational risks associated with inefficient water management present key challenges. At the same time, water conservation, improved water-use efficiency, and responsible water stewardship present opportunities to enhance operational resilience, reduce environmental impacts, and strengthen stakeholder confidence.	• Conduct water audits and implement water conservation measures. • Explore alternative water sources including rainwater harvesting for future implementation. • Invest in water-efficient technologies and operational practices. • Collaborate with stakeholders to address water-related challenges.	Positive: • Reduced water consumption and associated operating costs. • Improved regulatory compliance. • Enhanced sustainability performance and stakeholder confidence. Responsible water stewardship supports alignment with national water conservation priorities and strengthens ESG positioning with investors. Negative: • Initial investments in water-efficient technologies, water conservation measures, and related infrastructure.
4	Climate Change	R&O	Climate change presents both risks and opportunities for IRCTC. Physical risks such as extreme weather events, rising energy costs, evolving regulatory requirements, and reputational impacts may affect operations. Conversely, opportunities exist	• Implement energy-efficient technologies and operational practices. • Increase the adoption of renewable energy sources. • Implement decarbonization initiatives to reduce emissions.	Positive: • Reduced energy consumption and operating costs. • Long-term savings through renewable energy initiatives. • Improved climate resilience and regulatory preparedness. • Enhanced brand reputation and stakeholder confidence.

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)
			through improving energy efficiency, adopting renewable energy, reducing greenhouse gas emissions, and enhancing operational resilience and sustainability performance.		Negative: ● Initial investments in energy-efficient technologies, renewable energy projects, and decarbonization initiatives.
5	Supply Chain Management	R&O	Effective supply chain management is essential for ensuring timely delivery of goods and services, maintaining quality standards, and complying with regulatory requirements. Supply chaindisruptions, supplier non-compliance, and quality-related issues present key risks. Conversely, responsible sourcing, supplier collaboration, process optimization, and improved supply chain efficiency provide opportunities to enhance operational performance, strengthen supplier relationships, and create long-term value.	● Collaborate with suppliers and licensees to improve supply chain efficiency. ● Establish robust supplier selection and evaluation criteria. ● Conduct periodic supplier assessments and audits. ● Monitor contractual and regulatory compliance. ● Strengthen inventory management practices. ● Promote sustainable procurement and responsible sourcing practices.	Negative: ● Costs associated with supplier assessments, audits, sustainable procurement initiatives, and supply chain monitoring systems. Positive: ● Improved operational efficiency and supply chain resilience. ● Cost optimization through efficient procurement and inventory management. ● Enhanced supplier performance and product/service quality. ● Strengthened regulatory compliance and stakeholder confidence.
6	Product Design & Lifecycle Management	O	Sustainable product design and packaging provide opportunities to optimize resource use, reduce packaging waste, strengthen Extended Producer Responsibility (EPR) compliance, and	Not Applicable	Negative: ● Initial investments in sustainable packaging materials, packaging optimization, and implementation of environmentally responsible packaging practices.

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)
			improve environmental performance. These initiatives support operational efficiency, regulatory compliance, and the Company's sustainability objectives.		Positive: • Reduced packaging material consumption and associated costs. • Improved environmental performance and regulatory compliance. • Enhanced product sustainability and stakeholder confidence. • Improved resource efficiency through sustainable packaging initiatives.
7	Safety & Quality (RailNeer Product & Catering Services)	R&O	Maintaining high standards of product safety and service quality is critical to IRCTC's operations. Food safety incidents, water quality issues, regulatory non-compliance, and service quality deficiencies may impact customer health, regulatory compliance, and the Company's reputation. At the same time, continuous improvement in product quality, food safety, and service standards presents opportunities to enhance customer satisfaction, strengthen stakeholder trust, and improve operational performance.	• Implement robust food safety and quality management practices. • Conduct regular quality inspections, testing, and monitoring of Rail Neer products and catering services. • Ensure compliance with applicable food safety and drinking water quality regulations. • Strengthen employee training on food hygiene, safety, and quality standards. • Establish customer feedback and grievance mechanisms to support continual improvement. • Maintain ISO 22000:2018 Food Safety Management System certification for static catering units and FSSAI licence for all catering and food operations. • Adhere to BIS IS 14543:2004 standards for Rail Neer packaged drinking water through eight-stage purification process.	Positive: • Improved customer satisfaction and trust. • Enhanced brand reputation and service quality. • Reduced quality-related complaints and operational losses. • Improved regulatory compliance and operational efficiency. Negative: • Investments in quality assurance systems, food safety controls, product testing, employee training, and infrastructure improvements.

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)
8	Data Security & Privacy	R&O	Data security and privacy are critical to safeguarding business operations and stakeholder information. Cybersecurity threats, unauthorized access, data breaches, and non-compliance with applicable data protection requirements may adversely impact operations, regulatory compliance, and the Company's reputation. Conversely, strengthening information security, data governance, and privacy practices presents opportunities to enhance stakeholder trust, improve operational resilience, and support digital transformation initiatives.	• Implement appropriate information security controls and data protection measures. • Strengthen access management and cybersecurity monitoring. • Conduct periodic security assessments and risk reviews. • Provide employee awareness and training on information security and data privacy. • Strengthen data governance and incident response mechanisms.	Negative: • Investments in cybersecurity infrastructure, information security technologies, employee training, monitoring systems, and data protection measures. Positive: • Enhanced stakeholder confidence and trust. • Improved regulatory compliance. • Reduced likelihood of financial losses arising from cybersecurity incidents. • Improved operational resilience and business continuity.
9	Social Development & Community Involvement	R&O	Social development and community involvement are essential for maintaining stakeholder trust, fulfilling statutory CSR obligations, and supporting inclusive and sustainable development. Failure to meaningfully engage with communities or meet CSR obligations under Section 135 of the Companies Act, 2013 presents regulatory,	• Fulfil CSR obligations in compliance with Section 135 of the Companies Act, 2013 and DPE CSR guidelines • Identify community needs through structured stakeholder engagement before project selection • Partner with credible NGOs and local organisations for effective programme delivery • Conduct impact assessments to measure and report CSR outcomes for beneficiary communities	Positive: • Enhanced stakeholder trust and community relationships. • Improved corporate reputation and social licence to operate. • Strengthened brand value through positive social impact. • Long-term value creation through sustainable community development.

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)
			reputational, and social licence risks. Conversely, well-designed CSR initiatives and community development programmes create opportunities to strengthen community relationships, enhance corporate reputation, and contribute positively to long-term sustainable growth.	• Maintain transparency in CSR reporting through annual disclosures in the BRSR and Annual Report	Negative: • Expenditure on CSR programmes, community development initiatives, stakeholder engagement, and impact assessment activities.
10	Learning, Development and Employee Engagement	O	Learning, development, and employee engagement provide opportunities to strengthen workforce capabilities, enhance employee satisfaction, improve productivity, and foster an inclusive and high-performance work culture. Investing in employee development supports organizational growth, talent retention, and long-term business sustainability.	Not Applicable	Positive: • Improved employee productivity and performance. • Enhanced employee engagement, satisfaction, and retention. • Strengthened organizational capability and leadership pipeline. • Improved operational efficiency through a skilled workforce.
11	Human Rights and Diversity, Equity & Inclusion	R&O	Upholding human rights and promoting diversity, equity, and inclusion are fundamental to maintaining a respectful, compliant, and high-performing workplace. Risks include legal liability, regulatory penalties, and reputational damage arising from human rights violations, discrimination, harassment, or inadequate supply chain oversight.	• Promote equal opportunity and non-discrimination across all employment practices. • Foster an inclusive workplace that values diversity and respect for human rights. • Conduct employee awareness and sensitization programmes on diversity, equity, inclusion, and human rights.	Positive: • Enhanced employee engagement, satisfaction, and retention. • Improved workplace culture and organizational performance. • Strengthened employer brand and stakeholder confidence. • Long-term value creation through an inclusive and diverse workforce.

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)
			Conversely, fostering equal opportunity, preventing discrimination, and embedding DEI principles strengthen employee engagement, attract and retain talent, reinforce stakeholder confidence, and contribute to long-term sustainable business growth.	• Strengthen grievance redressal mechanisms and promote a culture of respect and dignity. • Periodically review policies and practices to support diversity, equity, inclusion, and human rights.	Negative: • Expenditure on diversity and inclusion initiatives, employee awareness programmes, policy implementation, and training activities.
12	Employee Health & Safety	R&O	Employee health and safety are fundamental to maintaining a safe, productive, and resilient workplace. Workplace accidents, occupational health hazards, and non-compliance with applicable health and safety requirements may adversely impact employees, business continuity, and the Company's reputation. At the same time, strengthening occupational health and safety practices, promoting employee well-being, and fostering a strong safety culture present opportunities to enhance workforce productivity, employee engagement, and operational excellence.	• Implement and strengthen occupational health and safety management practices. • Conduct regular workplace safety inspections, hazard identification, and risk assessments. • Provide periodic health and safety training and awareness programmes for employees. • Ensure compliance with applicable occupational health and safety regulations. • Encourage reporting of safety incidents and implement corrective and preventive actions	Positive: • Improved employee well-being and productivity. • Reduced workplace incidents and associated costs. • Enhanced regulatory compliance and operational efficiency. Negative: • Investments in occupational health and safety infrastructure, employee training, safety equipment, workplace monitoring, and employee wellness initiatives.

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)
13	Energy Management	R&O	Efficient energy management is essential for ensuring operational continuity, cost optimization, and environmental sustainability. Rising energy costs, dependence on conventional energy sources, and evolving regulatory requirements present key risks. At the same time, improving energy efficiency, increasing the use of renewable energy, and optimizing energy consumption provide opportunities to reduce operating costs, lower greenhouse gas emissions, strengthen regulatory compliance, and enhance long-term operational resilience.	• Implement energy conservation and energy efficiency measures across operations. • Increase the adoption of renewable energy sources where feasible. • Monitor and optimize energy consumption through periodic reviews. • Invest in energy-efficient equipment and technologies. • Promote employee awareness and best practices for energy conservation.	Positive: • Reduced energy consumption and operating costs. • Lower greenhouse gas emissions and improved environmental performance. • Enhanced regulatory compliance and operational efficiency. • Improved long-term energy resilience through renewable energy adoption. Negative: • Initial investments in energy-efficient technologies, renewable energy infrastructure, and energy management initiatives.

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)					Yes				
	b.	Has the policy been approved by the Board? (Yes/No)					Yes				
	c.	Web Link of the Policies, if available	**P1**	• https://www.irctc.com/assets/images/Anti%20Bribery%20and%20Corruption%20Policy_IRCTC_V1.0%20(8)%2027.06.24.pdf • https://www.irctc.com/assets/images/IRCTC_Conflict_of_Interest_Policy_v2.0.pdf • https://www.irctc.com/assets/images/fraud-prevention-policy.pdf • https://www.irctc.com/assets/images/IRCTC%20RPT_13.11.2025.pdf • https://www.irctc.com/assets/images/Updated%20Risk%20Management%20Policy-compressed.pdf • https://www.irctc.com/assets/images/IRCTC%20Board%20Diversity%20Policy_12_6_23.pdf • https://www.irctc.com/assets/images/training_policy_for_directors_irctc-new.pdf • https://www.irctc.com/assets/images/Final%20Amended%20Code%2008.02.2022%20(1).pdf • https://www.irctc.com/assets/images2/Policy18526.pdf • https://www.irctc.com/assets/images/IRCTC%20Policy%20for%20%20preservation%20and%20archival%20of%20documents_12_6_23.pdf • https://www.irctc.com/assets/images/IRCTC_Website_Content_Archival_Policy.pdf • https://www.irctc.com/assets/images/Policy%20for%20determining%20Material%20Subsidiary_08-07-24.pdf • https://www.irctc.com/assets/images/IRCTC_Policy-on-Determination-of-Legitimate-Purpose.pdf • https://www.irctc.com/assets/images/Materiality_Policy.pdf https://www.irctc.com/assets/images/IRCTC_DIVIDEND%20DISTRIBUTION%20 POLICY-_31.07.2019_CB%20Comments%20%5b05.08.2019%5d.pdf							
			P2	https://www.irctc.com/assets/images/IRCTC_Sustainable%20Procurement%20Policy_20_06_24.pdf							
			P3	• https://www.irctc.com/assets/images/IRCTC_Health_&_Safety_Policy_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC_Grievance%20Redressal_internal_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC%20Policy%20for%20Prevention%20OF%20Sexual%20Harassment%20Of%20Women%20At%20Workplace_12_6_23.pdf • Career Growth Policy – Internal HR Policy IRCTC Service Rules (Prohibition of Child Labour) - Internal HR Policy						

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
		P4	• https://www.irctc.com/assets/images/Stakeholder_Engagement_Policy_20_06_24.pdf • https://irctc.com/assets/images/Supplier'sCode-IRCTC_20_06_24.pdf • https://www.irctc.com/assets/images/CSR%20vision%20document_12_06_24.pdf • https://www.irctc.com/assets/images/IRCTC_CUSTOMER%20POLICY_20_06_24.pdf • https://irctc.com/assets/images/IRCTC_DIVIDEND%20DISTRIBUTION%20POLICY-_31.07.2019_CB%20Comments%20[05.08.2019].pdf • https://www.irctc.com/assets/images/IRCTC_Grievance%20Redressal_internal_20_06_24.pdf							
		P5	• https://www.irctc.com/assets/images/IRCTC_Human%20Rights%20Policy_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC%20Policy%20for%20Prevention%20OF%20Sexual%20Harassment%20Of%20Women%20At%20Workplace_12_6_23.pdf • IRCTC Service Rules (Prohibition of Child Labour) - Internal HR Policy							
		P6	• https://www.irctc.com/assets/images/IRCTC_Sustainable%20Procurement%20Policy_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC_Environmental_Policy_20_06_24.pdf							
		P7	• https://www.irctc.com/assets/images/IRCTC_Public_Policy_Advocacy_Policy_v1.0.pdf							
		P8	• https://irctc.com/assets/images/CSR%20vision%20document_12_06_24.pdf							
		P9	• https://www.irctc.com/assets/images/IRCTC_CUSTOMER%20POLICY_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf • https://www.irctc.com/assets/images/IRCTC_Website_Content_Archival_Policy.pdf							
2.	Whether the entity has translated the policy into procedures. (Yes / No)	**[P1, P2, P3, P4, P5, P8, P9]:** Yes **[P6, P7]:** No								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	**[P1, P2, P3, P4, P5, P8]:** Yes **[P6, P7, P9]:** No								
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.	**[P1]:** • ISO 22000:2018- Food Safety Management System- Static catering units • ISO 9001:2015- Quality Management System: Static catering units • ISO 9001-2015 Quality Management System: Rail Neer Plant **[P2]:** • ISO 22000:2018- Food Safety Management System- Static catering units • ISO 9001:2015- Quality Management System: Static catering units • ISO 9001-2015 Quality Management System: Rail Neer Plant • BIS standard IS 14543-2004: Rail Neer plant technology employs eight stages of purification processes capable of yielding water quality conforming to the standard • FSSAI (Food Safety and Standard Act) - 2006								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

[P3]:

- ISO 22000:2018- Food Safety Management System- Static catering units
- ISO 9001:2015- Quality Management System: Static catering units
- ISO 9001-2015 Quality Management System: Rail Neer Plant
- FSSAI (Food Safety and Standard Act) - 2006

[P6]:

- ISO 22000:2018- Food Safety Management System- Static catering units
- ISO 9001:2015- Quality Management System: Static catering units
- ISO 9001-2015 Quality Management System: Rail Neer Plant
- BIS standard IS 14543-2004: Rail Neer plant technology employs eight stages of purification processes capable of yielding water quality conforming to the standard

[P8]:

- ISO 22000:2018- Food Safety Management System- Static catering units

[P9]:

- ISO 22000:2018- Food Safety Management System- Static catering units
- ISO 9001:2015- Quality Management System: Static catering units
- ISO 9001-2015 Quality Management System: Rail Neer Plant
- FSSAI (Food Safety and Standard Act) - 2006

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

[P1]

- Progressively increase the number of training and awareness programmes conducted, expanding coverage across all relevant stakeholder categories including Board of Directors, Key Managerial Personnel, and employees.

[P2]

- Initiate tracking of the percentage of inputs sourced sustainably as part of strengthening the sustainable procurement framework.
- Ensure 100% of key suppliers comply with sustainability criteria by 2030, in alignment with IRCTC's Sustainable Procurement Policy.

[P3]

- Progressively increase the percentage of employees trained on health and safety measures and skill upgradation across all employee categories.
- Develop and implement a formal process for assessment of plants and offices on health and safety practices and working conditions.
- Conduct assessments of value chain partners on health and safety practices and working conditions.

[P5]

- Progressively expand human rights training coverage to reach a higher percentage of employees across permanent and other-than-permanent categories.
- Develop and implement a formal process for assessment of offices and plants on human rights parameters.
- Conduct assessments of value chain partners on human rights parameters.

[P6]

- Increase the adoption of renewable energy sources across operations to reduce dependence on grid electricity.
- Undertake additional initiatives to reduce GHG emissions across operational boundaries.
- Continue disclosing Scope 3 GHG emissions and progressively expand coverage to additional Scope 3 categories in upcoming reporting periods.
- Conduct assessments of value chain partners for environmental impacts.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	[P9] ● Maintain zero data breaches involving personally identifiable information of customers. IRCTC will continue to utilise the ESG management platform KARBON, provided by Planet Sustech Private Limited, to strengthen ESG data management, streamline reporting processes, and enhance the accuracy and comprehensiveness of ESG disclosures in subsequent reporting periods.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	**[P1]** ● Total training and awareness programmes conducted increased from 75 in FY 2024-25 to 108 in FY 2025-26, covering Board of Directors, Key Managerial Personnel, and employees across multiple topics and principles. ● Accounts payable days reduced from 143.11 days in FY 2024-25 to 120.33 days in FY 2025-26, reflecting more disciplined and timely supplier payment practices. **[P3]** ● Cost incurred on well-being measures as a percentage of total revenue increased from 0.19% in FY 2024-25 to 0.24% in FY 2025-26, reflecting increased investment in employee welfare. ● Zero Lost Time Injuries, zero fatalities, and zero high-consequence work-related incidents were recorded across all operations during FY 2025-26, continuing the Company's unblemished safety record from the previous year. **[P5]** ● Human rights training coverage increased from 41% of total employees in FY 2024-25 to 54% in FY 2025-26, demonstrating sustained year-on-year improvement in programme reach across permanent and other-than-permanent employee categories. **[P6]** ● Combined Scope 1 and Scope 2 GHG emission intensity per rupee of turnover improved from 4.04 tCO2e/₹Crore in FY 2024-25 to 3.99 tCO2e/₹Crore in FY 2025-26, reflecting a continued positive trend in emissions performance relative to business growth. ● Scope 3 GHG emissions were disclosed for the first time in FY 2025-26, covering two categories: Waste Generated in Operations and Fuel- and Energy-related Activities, establishing the baseline for progressive expansion of Scope 3 reporting in future periods. ● Solar power plants with a total installed capacity of 120 kWp at Rail Neer plants in Nangloi, Ambernath, and Palur continued to operate during FY 2025-26, supporting renewable energy generation and reducing dependence on grid electricity. ● Secondary treatment and RO systems at Rail Neer plants in Nangloi, Danapur, and Palur continued to facilitate treatment and reuse of water in plant operations, supporting water resource efficiency and reducing freshwater requirement. ● Approximately 100 tree saplings planted within the premises of Rail Neer plants continue to contribute to enhanced green cover and local environmental conservation. **[P8]** ● MSME procurement as a percentage of total inputs by value increased from 39.00% in FY 2024-25 to 49.83% in FY 2025-26, reflecting a material improvement in inclusive sourcing practices and continued alignment with Government of India procurement policy.								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
		[P9] ● Zero instances of data breaches involving personally identifiable information of customers were reported during FY 2025-26, reflecting the effectiveness of IRCTC's cybersecurity framework and data protection measures. During FY 2025-26, IRCTC adopted KARBON, an ESG management platform developed by Planet Sustech Private Limited, to automate ESG data compilation, monitoring, and calculations, enabling more structured, accurate, and auditable reporting across ESG parameters.								
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)	At IRCTC, sustainability remains a key pillar of our organizational vision. During FY 2025-26, we strengthened our commitment to responsible business practices by integrating environmental, social, and governance (ESG) principles across our operations, including RailNeer, Internet Ticketing, Catering, and Tourism. To further strengthen sustainability governance, IRCTC has constituted an ESG Committee to oversee and guide the implementation of ESG initiatives and monitor progress against sustainability objectives. Throughout frameworks andcused on improving resource efficiency, reducing waste, enhancing governance frameworks, and promoting transparency and compliance. Through continuous process improvements, technology adoption, and employee engagement, we have advanced our sustainability goals while maintaining operational excellence. Going forward, IRCTC remains committed to creating sustainable value through responsible growth, stakeholder engagement, and continuous innovation, while contributing meaningfully to India's sustainability goals. (Manoj Kumar Sharma) Director (Catering Services)								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Rahul Himalian Designation: Chairman & Managing Director (Additional Charge) DIN: 10393348 Email: cmd@irctc.com								
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 As on 31st March, 2026, the CSR & SD Committee comprised of the following members: ● Shri Sanjay Kumar Jain, Chairman & Managing Director - Chairman ● Shri Sudhir Kumar, Director (Finance) - Member ● Shri Navin Kumar Parsuramka, Government Nominee Director - Member ● Shri Namgyal Wangchuk, Independent Director - Member								

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Committee of the Board								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the Board								

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Need-based								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Quarterly								

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.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes, by Planet Sustech Private Limited								

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

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

Section C: Principle Wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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 trainings and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	• Orientation Programme • ESG Leadership Programme • Risk Governance & Leadership Programme	33.33%
Key Managerial Personnel	1	• Corporate Governance • Risk Management & Leadership	20.00%
Employees other than BoD and KMPs	104	• Ethics, Integrity & Vigilance • ESG, Sustainability & Corporate Governance • Leadership & Capacity Building • Human Resource Management & Employee Welfare • Health, Safety & Employee Well-being • Prevention of Sexual Harassment (POSH) • Financial Management, Accounting & Taxation • Procurement, Tendering & Contract Management • Digital Transformation (ERP, Artificial Intelligence & Cyber Security) • Project & Operational Management • Tourism, Catering & Hospitality Operations • Customer Service & Communication • Food Safety, Hygiene & Quality Management • Labour Laws, RTI & Regulatory Compliance	71.93%
Workers	Not Applicable		

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to training and awareness programmes for workers is Not Applicable.

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 INR)	Brief of the Case	Has an appeal been preferred?(Yes/ No)
Penalty/ Fine	NIL				
Settlement					
Compounding Fee					

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

Note: As there were no instances requiring monetary or non-monetary action as disclosed in Question 2, there were no appeals or revisions preferred during the reporting period. Accordingly, this disclosure is Not Applicable.

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

Yes, IRCTC has a comprehensive and well-written Anti-Bribery and Anti-Corruption Policy. According to the policy, the Board is firmly committed to maintaining zero tolerance for corruption. The policy serves as a strong instrument in supporting the organization's commitment to upholding the highest standards of ethical conduct, compliance, integrity, and non-retaliation in accordance with the Prevention of Corruption Act, 1988 (PCA), Companies Act, 2013, Indian Penal Code, 1860 ("IPC"), Prevention of Money Laundering Act, 2002, and the Central Vigilance Commission Act, 2003.

In addition, IRCTC has a Fraud Prevention & Detection Policy that outlines how employees, whether full-time, part-time, temporary, or otherwise, as well as representatives of suppliers, contractors, consultants, service providers, vendors, or other outside parties doing business with IRCTC, may report suspected or actual fraud. In keeping with the company's commitment to upholding high standards of ethical conduct and avoiding corrupt activities, the policy offers a strong mechanism for reporting and looking into cases of fraud. In addition to these guidelines, IRCTC has put in place a Code of Conduct for all employees and a Code of Business Ethics and Conduct for Senior Management and Board Members.

These norms support the Anti-Bribery and Anti-Corruption Policy by encouraging moral behaviour and integrity at all organisational levels, and they are in line with the company's vision and objectives.

Web-link: https://www.irctc.com/assets/images/Anti%20Bribery%20and%20Corruption%20Policy_IRCTC_V1.0%20(8)%2027.06.24.pdf

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

Particulars	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	FY 2025-2026 Current Financial Year		FY 2024-2025 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	Not Applicable	NIL	Not Applicable
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.

Not Applicable. As there were no instances of fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions relating to corruption or conflicts of interest during the reporting period, no corrective actions were required.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Number of days of accounts payable	120.33	143.11

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Concentration of purchases	a. Purchases from trading houses as % of total purchases	0.00%	0.00%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	0.00%	0.00%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	0.00%	0.00%

Parameter	Metrics	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	30.02%	25.75%
	b. Sales (Sales to related parties / Total Sales)	25.73%	24.49%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners under the awareness programmes)
NIL		

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

Yes, the organisation has a Conflict-of-Interest Policy in place to ensure that Senior Management and Board Members act in the best interests of the organisation and uphold the highest standards of integrity, transparency, and ethical conduct. This policy outlines procedures for identifying, disclosing, and resolving possible conflicts of interest between the organisation, Senior Management, and the Board of Directors. IRCTC has stringent rules to avoid conflicts of interest and promote sound corporate governance practices. Conflict resolution and dispute settlement methods are also described in the policy. Violations of this policy may result in appropriate disciplinary action.

The Company also has a Code of Conduct for the Board of Directors and Senior Management, which provides for conflicts that may arise during its business activities, and a Related Party Policy, which provides an approval mechanism to avoid the influence of conflicts of interest in business dealings.

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	IRCTC does not currently maintain separate records of R&D and Capex expenditure specifically attributable to technologies for improving the environmental and social impacts of its products and processes. However, the Company is working towards strengthening its reporting framework and may consider tracking such expenditure separately in the future, wherever applicable.
Capex	0.00%	0.00%	

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

Yes

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

IRCTC has adopted sustainable sourcing practices through the implementation of its Sustainable Procurement Policy and Supplier Code of Conduct. These initiatives demonstrate the company's commitment to ethical and lawful business operations, while embedding Environmental, Social, and Governance (ESG) considerations into its supply chain decision-making. The Sustainable Procurement Policy highlights the importance of upholding human rights, maintaining high standards of business ethics, and promoting environmental responsibility in the procurement of goods and services.

To ensure adherence to these principles, IRCTC has instituted mechanisms to evaluate suppliers against defined ESG criteria. These measures reinforce the organization's dedication to responsible sourcing and reflect its alignment with broader goals of social responsibility and environmental sustainability. By integrating these values into procurement processes, IRCTC not only ensures regulatory compliance but also contributes meaningfully to building a more sustainable and ethical future. However, the Company currently does not track the percentage of inputs sourced sustainably.

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.

a. Plastics (including packaging	IRCTC's leading product, Rail Neer, complies with the Extended Producer Responsibility (EPR) requirements for plastic packaging. IRCTC has established practices for the collection, recycling, and environmentally sound disposal of Rail Neer plastic packaging at the end of its life. Plastic waste is collected through designated collection points and routed to authorized recyclers for environmentally sound management.
b. E-waste	All electronic equipment and components are processed and disposed of in accordance with the Ministry of Environment, Forest and Climate Change (MoEFCC) guidelines and the E-Waste (Management and Handling) Rules, 2016.
c. Hazardous waste	Not Applicable
d. Other waste	

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.

Yes, IRCTC complies with the Plastic Waste Management Rules, 2016 and its subsequent amendments as a Producer and Brand Owner of Rail Neer packaged drinking water. The Extended Producer Responsibility (EPR) plan is being implemented by the Company as a means of fulfilling its obligations under the PWM Rules. To ensure compliance with the EPR requirements, IRCTC has partnered with an expert organization. Compliance is achieved through the purchase of EPR credits equivalent to the plastic waste generated by IRCTC.

LEADERSHIP INDICATORS

1 - Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/assessment was conducted	Whether conducted by Independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable					

Note: IRCTC has not conducted any Life Cycle Perspective/Assessment (LCA) for its products during the reporting period. Accordingly, the above disclosure is Not Applicable.

2 - If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/ Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

NIC Code	Name of Product /Service	% of total Turnover contributed
Not Applicable		

Note: As no Life Cycle Perspective/Assessment (LCA) was conducted during the reporting period, no significant social or environmental concerns or risks arising from such assessment were identified. Accordingly, the above disclosure is Not Applicable.

3 - Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
PET, HDPE, LDPE & BOPP	0.00%	0.00%

4 - Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	6,230.00	4,746.00	0.00	4,352.00	4,940.00
E-waste	Not Applicable			Not Applicable		
Hazardous waste						
Other waste						

Note: E-waste, hazardous waste, and other waste are not generated as end-of-life products under the Rail Neer segment. Accordingly, the above disclosure is Not Applicable for these categories.

5 - Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident Insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	1,205	1,205	100.00%	1205	100.00%	0	0.00%	1,205	100.00%	0	0.00%
Female	113	113	100.00%	113	100.00%	113	100.00%	0	0.00%	0	0.00%
Total	**1,318**	**1,318**	100.00%	**1,318**	**100.00%**	**113**	**8.57%**	**1,205**	**91.43%**	**0**	**0.00%**
Other than Permanent employees											
Male	1,261	1,261	100.00%	0	0.00%	0	0.00%	1,261	100.00%	0	0.00%
Female	291	291	100.00%	0	0.00%	291	100.00%	0	0.00%	0	0.00%
Total	**1,552**	**1,552**	**100.00%**	**0**	**0.00%**	**291**	**18.75%**	**1,261**	**81.25%**	**0**	**0.00%**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male											
Female						Not Applicable					
Total											
Other than Permanent workers											
Male											
Female						Not Applicable					
Total											

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to the well-being of workers is Not Applicable.

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

Particulars	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.24%	0.19%

2 - Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	No. of workers covered as a % of total worker	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	80.87%	Not Applicable	Yes	100.00%	Not Applicable	Yes
Gratuity	80.87%		Yes	100.00%		Yes
ESI	0.00%		Not Applicable	0.00%		Not Applicable
Others-NPS	45.92%		Yes	100.00%		Yes

Note: The retirement benefits coverage for FY 2024-25 was reported considering permanent employees only, whereas the FY 2025-26 disclosure includes both permanent and other than permanent employees. Hence, the figures are not directly comparable.

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to retirement benefits for workers is Not Applicable.

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

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 has adopted a comprehensive Equal Opportunity Policy in alignment with the Rights of Persons with Disabilities Act, 2016. The policy is aimed at upholding the rights and entitlements of persons with disabilities and ensuring a fair and inclusive work environment. It includes provisions for reservation in employment, as mandated under Section 34 of Chapter VI of the Act, and facilitates reasonable accommodation, where necessary. The policy places strong emphasis on accessibility, ensuring that both physical infrastructure and digital platforms are accessible to all employees. Additionally, a robust grievance redressal mechanism has been established to address any instances of discrimination, reinforcing the Company's commitment to equity, dignity, and inclusion for persons with disabilities.

Link: https://www.irctc.com/assets/images/Equal%20opportunity%20Policy%20for%20Person%20with%20Disabilities.pdf

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	100%	100%		
Total	100%	100%		

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to the return-to-work and retention rates of permanent workers is Not Applicable.

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.

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	No	Not Applicable
Permanent Employees	Yes	IRCTC has formulated an overall system to manage and settle employee complaints efficiently. It has a specific employee portal where employees can register and monitor grievances, and a staff grievance register where grievances pertaining to work environment, payment, and other job-related issues are recorded. In order to provide a respectful and safe work environment, a committee under the Prevention of Sexual Harassment (POSH) Act has been formed for dealing with the complaints of sexual harassment. Besides this, the “Talk to Management” program offers a channel of communication through which employees can interact with upper management directly and express their concerns. IRCTC’s strong Internal Grievance Redressal System covers a broad spectrum of problems, including organizational policy grievances, workplace issues, issues of interpersonal conflict, and issues concerning the ethical and operational integrity of the organization.
Other than Permanent Employees	Yes	IRCTC has taken steps to address grievances efficiently and ensure a safe and welcoming working environment for its non-permanent and contractual staff. These include ensuring a separate staff grievance register is maintained and forming a committee as per the Prevention of Sexual Harassment (POSH) Act. IRCTC’s Internal Grievance Redressal mechanism is extended to all employee categories part-time, temporary, contract, and on deputation allowing equal access to grievances redressal and assistance throughout the organization.

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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 ofassociation(s) or Union (D)	% (D/ C)
Total Permanent Employees	1318	0	0.00%	1338	0	0.00%
Male	1205	0	0.00%	1223	0	0.00%
Female	113	0	0.00%	115	0	0.00%
Total Permanent Workers	Not Applicable			Not Applicable		
Male						
Female						

8 - Details of training given to employees and workers.

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	2,466	1,442	58.48%	2,048	83.05%	1,274	703	55.18%	1,081	84.85%
Female	404	376	93.07%	392	97.03%	119	105	88.24%	105	88.24%
Total	**2,870**	**1,818**	**63.34%**	**2,440**	**85.02%**	**1,393**	**808**	**58.00%**	**1,186**	**85.14%**
Workers										
Male	Not Applicable									
Female										
Total										

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to training provided to workers is Not Applicable.

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,466	1,275	51.70%	2,416	1,274	52.73%
Female	404	117	28.96%	379	119	31.40%
Total	**2,870**	**1,392**	**48.50%**	**2,795**	**1,393**	**49.84%**
Workers						
Male	Not Applicable					
Female						
Total						

Note: The performance & career development review only done for permanent employees & employees on deputation. Total Employees data for PFY has been revised as outsourced employees were not considered.

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?

Yes, the organization has put in place a Health & Safety Policy, communicated and enforced on a regular basis throughout applicable departments.

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

IRCTC strongly focuses on maintaining the health and safety of its employees by taking pro-active measures to prevent occupational injury, illness, and accidents. IRCTC aims to promote a culture of competency and awareness on health and safety among all its employees through conducting various training programmes. IRCTC takes its occupational health and safety program to suppliers and contractors as well, clearly communicating expectations and involving them to ensure a safe and sustainable supply chain. IRCTC recruits a senior doctor at the corporate office to conduct periodic medical consultations, which are available to all employees, including non-permanent employees. IRCTC also issues safety guidelines regularly to the employees working in different locations, including corporate offices, Rail Neer plants, and onboard services. Fire safety training is also conducted in order to prepare employees with response skills to emergency situations, thereby confirming the organization's belief in a safe working place.

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

The Company has established processes for reporting work-related hazards and unsafe conditions. However, as the Company does not have any workers, this disclosure is not applicable.

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

Yes, IRCTC is dedicated to the well-being of its staff by providing access to an array of non-occupational medical and healthcare facilities. Employees and their dependents are included in a comprehensive, company-sponsored medical insurance scheme with cashless facility for indoor treatments. The medical policy of the company provides indoor treatment coverage without a pre-fixed monetary limit, providing high-level healthcare assistance. For promoting overall well-being, IRCTC also conducts yoga sessions, marathons, and health awareness camps, promoting a holistic and healthy lifestyle in its employees.

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

Safety Incident/Number	Category	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	0	0
	Workers	Not Applicable	Not Applicable
No. of fatalities	Employees	0	0
	Workers	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	Not Applicable	Not Applicable

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to safety-related incidents for workers is Not Applicable.

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

IRCTC has implemented various measures to ensure a safe and healthy workplace for its employees.

- Employees are regularly trained in handling fire safety equipment and responding to fire-related emergencies. These trainings are designed to equip staff with the knowledge and skills necessary to act swiftly and effectively in the event of a fire, thereby reducing risk and ensuring workplace safety.

- Specialized training sessions are conducted to educate employees on the safe handling and operation of electrical equipment. These trainings focus on minimizing hazards related to electricity, promoting safe practices, and enhancing awareness to prevent accidents and injuries.
- All eligible employees are covered under a comprehensive life insurance policy. This provides financial security to employees and their families in the unfortunate event of death or permanent disability, reflecting the organization's commitment to employee welfare and social security.
- IRCTC offers robust healthcare benefits that include both In-Patient Department (IPD) and Out-Patient Department (OPD) medical reimbursements. Employees and their dependents are entitled to claim expenses incurred for hospitalization and regular medical consultations or treatments, ensuring accessible and affordable healthcare support.

In line with company policy, employees are required to undergo periodic medical health checkups. These checkups are aimed at early detection of health issues and promoting preventive care, ensuring that employees remain in good health and are able to perform their duties effectively.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	0	0	No complaints reported.	0	0	No complaints reported.
Health & Safety	0	0	No complaints reported.	1	1	-

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	0.00%
Working Conditions	0.00%

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.

No corrective action was required during the reporting period, as no assessments of health and safety practices or working conditions were carried out. However, IRCTC is committed to comply with the policy and guidelines issued from Govt. for address and assessments of health & safety practices and working conditions.

LEADERSHIP INDICATORS

1 - Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Employees: Yes, Insured amount equivalent to 70 times of the last pay drawn (Basic+DA)

Workers: Not applicable

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

All required compliances are being done.

3 - Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Employees	0	0	0	0
Workers	0	0	0	0

4 - Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)
Yes, IRCTC has a policy of engagement of retired personnel as consultant, advisor and re-employment.

5 - Details on assessment of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00%
Working Conditions	0.00%

6 - Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.
Not Applicable. No assessments of value chain partners on health and safety practices or working conditions were conducted during the reporting period. Accordingly, no corrective actions were required.

PRINCIPLE-4

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

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.
IRCTC recognizes the importance of engaging with a diverse range of stakeholders to gain valuable insights, understand their needs and expectations, and develop sustainable strategies. The Company has established a detailed standard process to guide and facilitate effective stakeholder engagement. Through a thorough assessment, considering both internal and external stakeholders, Stakeholders are categorized based on their importance and influence, enabling effective engagement and understanding of their needs. This process allows for feedback to be incorporated into strategies and decision-making. IRCTC actively consults with stakeholders to gather insights on its vision, environmental practices, social responsibilities, and governance framework. The Company's stakeholder engagement process ensures alignment with stakeholder expectations and fosters mutually beneficial relationships.

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 & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper,Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholder and Investor Group	No	• Press Release • Investor Conferences • In- person Meetings • Emails • Annual General Meetings • Annual Report & Stock • Exchange Announcement • Meetings & calls	Continuous	• Financial Performance, • Business strategy & execution planning • Business Performance • Corporate Governance
Customers	No	• Survey • Engagement Activities • Website • Digital Platform- social media • Advertisements	Continuous	• Availing services • Information • Sustainability Credential • Feedbacks
Employees	No	• Notice Board • Emails & calls • Office orders • Corporate Portal • Employee Engagement Surveys • In-person Meetings	Continuous	• Information • Trainings & learning opportunities • Diversity • Business activities • Counselling sessions
Government & regulators	No	• Notice • Emails • Office Memorandum • Press releases	Continuous	• Corporate Behavior • Information • Regulatory issues
Suppliers & Vendors	Yes	• Emails & Calls • Website • Purchase Orders • Supplier reviews • In- person visit	Continuous	• Business activities • Quality check • Information
NGOs/ Communities	Yes	• Emails & Calls • Meetings • Letters	Continuous	• Audits • Feedbacks • Report

LEADERSHIP INDICATORS

1 - Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company engages with stakeholders through various interactions including investor meetings, community engagements, and grievance mechanisms to understand key economic, environmental, and social issues. The ESG Committee reviews the feedback and presents significant matters, along with recommendations, to the Board of Directors for guidance and oversight.

2 - Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, IRCTC has always maintained a regular and proactive engagement with the Company's key stakeholders, allowing it to effectively work on its ESG strategies and be transparent about the outcomes. In response to current regulations and interactions with stakeholders, the Company performs periodic evaluations to update and revise policies as needed.

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

The Company remains deeply committed to the well-being of vulnerable and marginalized groups, recognizing their integral role in the broader social fabric. Through its Corporate Social Responsibility (CSR) initiatives, the Company actively collaborates with local communities to drive impactful change in critical areas such as healthcare, eradication of hunger, poverty, and malnutrition, and enhancement of education and employment opportunities.

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1,318	705	53.49%	1,393	670	48.10%
Other than permanent	1,552	844	54.38%	500	101	20.20%
Total employees	**2,870**	**1,549**	**53.97%**	**1,893**	**771**	**40.73%**
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to training on human rights issues and policies for workers is Not Applicable.

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	1,318	0	0.00%	1,318	100.00%	1,393	0	0.00%	1,393	100.00%
Male	1,205	0	0.00%	1,205	100.00%	1,274	0	0.00%	1,274	100.00%
Female	113	0	0.00%	113	100.00%	119	0	0.00%	119	100.00%
Other than permanent	1,552	0	0.00%	1,552	100.00%	500	0	0.00%	500	100.00%
Male	1,261	0	0.00%	1,261	100.00%	462	0	0.00%	462	100.00%

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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)
Female	291	0	0.00%	291	100.00%	38	0	0.00%	38	100.00%
Workers										
Permanent	Not Applicable					Not Applicable				
Male										
Female										
Other than permanent										
Male										
Female										

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to minimum wages paid to workers is Not Applicable.

3 a - Details of remuneration/salary/wages, in the following format.

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	52,29,979.00	0	0
Key Managerial Personnel	1	49,37,712.00	1	45,86,613.00
Employees other than BoD and KMP	1,289	12,05,306.00	116	13,09,780.00
Workers	Not Applicable			

Note: The Board of Directors category includes only Whole-Time Directors. However, CFO/IRCTC (KMP) was given additional charge of Director (Finance) w.e.f. July 22, 2025. In view of the same, no remuneration was paid to him in the capacity of Director (Finance).

Note: The Key Managerial Personnel (KMP) category includes KMPs other than Whole-Time Directors.

Note: IRCTC does not employ any workers. Accordingly, the disclosure relating to remuneration/salary/wages of workers is Not Applicable.

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

Particulars	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	8.42%	8.44%

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

Yes

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

IRCTC has established a comprehensive grievance redressal mechanism to address grievances related to human rights issues. To uphold and protect human rights within the organization, multiple grievance redressal mechanisms have been established, including an employee portal, a staff grievance register, and an Internal Committee constituted under the Prevention of Sexual Harassment (POSH) Act. The Company's "Talk to Management" initiative encourages open dialogue and facilitates the timely resolution of employee concerns.

As per IRCTC's Human Rights Policy, the Human Resource Department is responsible for receiving and addressing complaints related to human rights violations. The Company is committed to ensuring that all grievances are resolved promptly, transparently, and to the satisfaction of the concerned individuals. To further strengthen this process, IRCTC has implemented

a well-defined grievance redressal policy supported by Standard Operating Procedures (SOPs). The framework follows a two-tier mechanism, wherein grievances are initially addressed by designated officers, and unresolved matters are escalated to a higher-level committee for further consideration.

Additionally, a structured feedback mechanism enables employees to share their experiences and suggestions, thereby enhancing the effectiveness and responsiveness of the grievance redressal process. These initiatives reflect IRCTC's dedication to fostering a respectful, safe, and inclusive workplace for all its employees.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	4	1	4 case disposed (1 of previous year) (1 Case under examination)	1	1	(01 case under investigation)
Discrimination at workplace	0	0	No Complaints	0	0	No Complaints
Child Labour	0	0	No Complaints	0	0	No Complaints
Forced Labour/ Involuntary Labour	0	0	No Complaints	0	0	No Complaints
Wages	0	0	No Complaints	0	0	No Complaints
Other human rights related issues	0	0	No Complaints	0	0	No Complaints

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

Particulars	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	1
Complaints on POSH as a % of female employees / workers	0.90%	0.84%
Complaints on POSH upheld	2	1

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

IRCTC is committed to respecting human rights and has established a grievance redressal mechanism to address complaints regarding violations of human rights. The Company's Human Resource Department serves as the recipient of these complaints and is responsible for addressing them promptly and satisfactorily.

This system ensures an open, equitable, and transparent process for resolving grievances related to human rights concerns. In accordance with the Prevention of Sexual Harassment (POSH) Act, IRCTC has implemented mechanisms to prevent adverse consequences in cases of discrimination and harassment. The Company has appointed a Competent Authority responsible for reconstituting the Internal Complaints Committee (ICC). The ICC consists of a Presiding Officer, two employee members, and one external member knowledgeable about sexual harassment issues. The ICC has jurisdiction over all IRCTC offices and establishments at the corporate level. Any female employee of IRCTC, including deputationists and Designated Disciplinary Officers (DDOs), can submit written grievances related to sexual harassment to the Committee.

This mechanism ensures that a structured process is in place to address and resolve complaints while safeguarding the rights and well-being of the individuals involved, in line with the provisions of the POSH Act.

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

Yes, the terms and conditions of the contract involving manpower are governed by applicable labour laws and same are part of the mandatory conditions of the contract.

10 - Assessments for the year.

	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Wages	0.00%
Others – please specify	0.00%

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

Not Applicable. No formal assessments were conducted during the reporting period. Accordingly, no significant risks or concerns were identified, and no corrective actions were required. However, IRCTC continues to comply with applicable statutory requirements and internal policies relating to child labour, forced labour, sexual harassment, discrimination, wages, and other practices.

LEADERSHIP INDICATORS

1 - Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Not Applicable. No human rights grievances or complaints necessitating modification or introduction of any business process were reported during the reporting period.

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

Not Applicable. No human rights due diligence was conducted during the reporting period.

3 - Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the premises of the office are accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4 - Details on assessment of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
Others – please specify	0.00%

5 - Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable. As no assessments of value chain partners were conducted during the reporting period, no significant risks or concerns were identified. Accordingly, no corrective actions were required.

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	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable source			
Total electricity consumption (A)	Gigajoule (GJ)	331.33	319.49
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	**331.33**	**319.49**
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	1,05,085.50	91,877.91
Total fuel consumption (E)	Gigajoule (GJ)	1,247.78	2,932.17
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	1,06,333.28	94,810.08
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	**1,06,664.61**	**95129.57**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / ₹ Crore	20.45	20.35*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / 10 MN USD	415.95	420.43*
Energy intensity in terms of physical output	Gigajoule (GJ) / FTE	37.17	-
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ)	-	-

*FY 2024-25 figures have been revised.

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

An independent assurance of the reported data has been carried out by Climactio Services Pvt. Ltd.

Note: During FY 2025-26, IRCTC initiated the process of automating its GHG data collection and monitoring system. As the transition is still underway, fuel consumption data captured during the year is comparatively lower than the previous year due to limited data availability. From the upcoming reporting year, the automated tracking system is expected to enable more comprehensive and accurate capture of fuel consumption data.

Energy intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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.

No, PAT scheme is not applicable

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	0.00	1,32,897.00
(ii) Groundwater	4,56,553.51	2,56,349.58
(iii) Third party water	4,29,430.33	1,91,759.49
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	**8,85,983.84**	**5,81,006.08**
Total volume of water consumption (in kilolitres)	**4,92,615.94**	**4,38,084.99**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kilo litres / Crore Rs.)	94.46	93.71*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1,921.32	1,936.05*
Water intensity in terms of physical output	171.64	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*FY 2024–25 figures have been revised.

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

An independent assurance of the reported data has been carried out by Climactio Services Pvt. Ltd.

Note: For Rail Neer plants, water withdrawal and water consumption figures have been estimated based on production data by applying average water consumption and withdrawal factors derived from locations where actual water data was available. For IRCTC offices, where direct measurement was not available, water consumption has been estimated in accordance with the Central Ground Water Authority (CGWA) guideline of 45 litres per person per working day. The Company is working towards strengthening its water data monitoring processes to enable more comprehensive reporting in future reporting periods.

Water intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

4 - Provide the following details related to water discharged.

Parameter	FY 2024-25	FY 2023-24
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		1,42,921.08
- No treatment	-	1,42,921.08
- 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	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	3,93,367.90	-
- No treatment	17,277.40	-
- With treatment – please specify level of treatment	-3,76,090.50	--
Total volume of water discharge (in kiloliters)	**3,93,367.90**	**1,42,921.08**

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

An independent assurance of the reported data has been carried out by Climactio Services Pvt. Ltd.

Note: For Rail Neer plants, water discharge figures have been estimated based on total production using average water discharge values derived from locations where actual water data was available. For IRCTC offices, where direct measurement was not available, water discharge has been estimated at 20 litres per person per working day in accordance with the National Building Code (NBC) 2016 as referenced by the Central Ground Water Authority (CGWA) guidelines. The Company is strengthening its water data collection and monitoring processes to enable more comprehensive reporting in future reporting periods.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

No. The Company has not implemented a Zero Liquid Discharge (ZLD) mechanism. Accordingly, details regarding its coverage and implementation are not applicable.

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

Parameter	Please specify unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	µg/m3	-	-
SOx	µg/m3	-	-
Particulate matter (PM)	µg/m3	-	-
Persistent organic pollutants (POP)	µg/m3	-	-
Volatile organic compounds (VOC)	µg/m3	-	-
Hazardous air pollutants (HAP)	µg/m3	-	-
Others – please specify	µg/m3	-	-

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

No, Not Applicable

Note: The Company has initiated the monitoring and tracking of air emissions (other than GHG emissions). However, comprehensive data for FY 2025-26 was not available as the monitoring process is being progressively implemented. The Company expects to report these disclosures in future reporting periods.

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	98.64	233.71
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	20,725.20	18,630.80
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes OF CO2 equivalent / ₹ Crore	3.99	4.04*

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
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)	Metric tonnes OF CO2 equivalent / 10 MN USD	81.16	83.47*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes OF CO2e / FTE	7.26	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	-	-

*FY 2024-25 figures have been revised.

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

An independent assurance of the reported data has been carried out by Climactio Services Pvt. Ltd.

Note: The reduction in Scope 1 emissions during FY 2025–26 is primarily attributable to the limited availability of fuel consumption data during the reporting period. The Company is strengthening and automating its GHG data collection and monitoring processes to enable more comprehensive and accurate capture of fuel consumption data in future reporting periods.

Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

Yes. Solar power plants with a total installed capacity of 120 kW have been installed at Nangloi, Ambernath, and Palur. Additionally, all Rail Neer plants undertake tree plantation activities, subject to the availability of space.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	340.34	2,550.61
E-waste (B)	0.000	6.41
Bio-medical waste (C)	0.0000	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	0.00	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	223.46	155.35
Total (A+B + C + D + E + F + G + H)	**563.79**	**2,712.38**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	0.11	0.58*
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	2.24	11.98*
Waste intensity in terms of physical output	0.20	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
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	32.50	2712.38
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	531.29	0.00
Total	563.79	2712.38
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total	**0.00**	**0.00**

*FY 2024-25 figures have been revised.

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.

An independent assurance of the reported data has been carried out by Climactio Services Pvt. Ltd.

Note: Waste generated at Rail Neer plants has been estimated based on production by applying average waste generation factors derived from plants where actual waste data was available. The Company is strengthening its waste data collection and monitoring processes to enable more comprehensive reporting in future reporting periods.

Note: E-waste and battery waste generated during FY 2025–26 have not been reported, as the quantities generated were not significant enough to require disposal during the reporting period. These waste streams will be reported in the year in which they are disposed of through authorized recyclers/disposal agencies.

Waste intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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.

Rail Neer Plants uses recyclable raw materials and does not use any hazardous and toxic chemicals.

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.

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.
IRCTC does not have any operations or offices in or around ecologically sensitive areas requiring environmental approvals or clearances. Accordingly, the above disclosure is Not Applicable.		

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
No projects requiring environmental impact assessment under the applicable laws were undertaken by IRCTC during the reporting period. Accordingly, the above disclosure is Not Applicable.					

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

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
IRCTC is compliant with all applicable laws, regulations, and guidelines. Accordingly, no instances of non-compliance, fines, penalties, or corrective actions are required to be reported.			

LEADERSHIP INDICATORS

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

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

(i) Name of the area

Not Applicable

(ii) Nature of operations

Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
- 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	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilo litres)	-	-

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.

Not Applicable

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	6,159.12	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent / ₹ Crore	1.18	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	-	-

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

No independent assessment/evaluation/assurance of Scope 3 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

Note: For FY 2025-26, the Company has reported Scope 3 GHG emissions for the categories Waste Generated in Operations and Fuel- and Energy-related Activities. The Company intends to progressively expand the coverage of additional Scope 3 categories in future reporting periods as its Scope 3 data collection and monitoring processes are further strengthened.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

3 - With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities.

Not Applicable. As IRCTC does not have any operations or offices in or around ecologically sensitive areas. Accordingly, no direct or indirect impacts on biodiversity are required to be reported.

4 - If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format.

Initiative undertaken	Details of the initiative(Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Solar plant	IRCTC has installed 120 kWp solar power plants at Rail Neer plants located at Nangloi, Ambernath and Palur to promote the use of renewable energy and reduce dependence on grid electricity.	Increased use of renewable energy, reduction in grid electricity consumption and associated GHG emissions.
Tree Plantation	Approximately 100 tree saplings have been planted within the premises of Rail Neer plants to enhance green cover and improve the local environment.	Enhanced green cover and contribution towards environmental conservation.
Secondary Treatment Plant / RO System	Secondary treatment/RO systems have been installed at the Nangloi, Danapur and Palur Rail Neer plants to facilitate treatment and reuse of water in plant operations.	Improved water resource efficiency through treatment and reuse of water, resulting in reduced freshwater requirement.

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

For its Next Generation E-Ticketing System, IRCTC is working on the project of Disaster Recovery (DR) Site at PRS, Secunderabad with a sanctioned cost of Rs.187.23 Crores plus taxes. This DR Site is envisaged as a major milestone in the Internet Ticketing Business of the company as it will be able to protect the availability of NGeT system and handle any challenges on account of any major failure or disaster in its Primary Data Centre hosted at CRIS, Chanakyapuri, New Delhi. This project is currently under tendering and procurement process.

6 - Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Not Applicable

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

No assessment of value chain partners for environmental impacts was conducted during the reporting period. However, the Company recognizes the importance of assessing environmental impacts across its value chain and is exploring the possibility of undertaking such assessments in future reporting periods.

8 - Introduction of Green Credits Disclosure

i - Green Credits generated or procured by the listed entity.

0

ii - Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value).

Not Applicable

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.

10 (Ten)

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	Federation of Indian Chambers of Commerce & Industry FICCI	National
2	Associated Chambers of Commerce and Industry of India ASSOCHAM	National
3	All India Management Association AIMA	National
4	Indian Chamber of Commerce (ICC)	National
5	Confederation of Indian Industry CII	National
6	Adventure Tour Operators Association of India ATOAI	National
7	Hotel Association of India HAI BNR Puri and Ranchi	National
8	Indian association of tour operators IATO	National
9	Travel Agents Association of India TAAI	National
10	Travel Agents Federation of India TAFI	National

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
NIL		

LEADERSHIP INDICATORS

1 **- Details of public policy positions advocated by the entity:**

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
IRCTC did not advocate any public policy during the reporting period. Accordingly, the above disclosure is Not Applicable.					

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
No projects requiring a Social Impact Assessment (SIA) under the applicable laws were undertaken by IRCTC during the reporting period. Accordingly, the above disclosure is Not Applicable.					

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
IRCTC did not have any ongoing Rehabilitation and Resettlement (R&R) projects during the reporting period. Accordingly, no Project Affected Families (PAFs) were identified, and no R&R-related payments were made.					

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

IRCTC has established a grievance redressal mechanism for the community as per its CSR policy. This includes a Tier 2 Committee to receive and address appeals and complaints from stakeholders or implementing agencies. The Tier 2 Committee, led by the Nodal Officer, may seek legal assistance if necessary.

Serious issues or those unresolved at this level are escalated to the Tier 1 Committee, headed by the Chairman and Managing Director or an Independent Director, ensuring a thorough grievance resolution process.

All CSR projects include dispute resolution clauses detailed in Documents IRCTC-CSR-D-23 and IRCTC-CSR-D-24. IRCTC also has a mechanism for grievance redressal for external stakeholders, allowing communities to reach the company through this mechanism. This grievance redressal system aims for timely resolution, fairness, transparency, continuous improvement, and compliance

4 - Percentage of input material (inputs to total inputs by value) sourced from suppliers

Particulars	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	49.83%	39.00%
Directly from within India	100.00%	100.00%

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	0.00%	0.00%
Semi-urban	5.25%	2.97%
Urban	24.70%	10.89%
Metropolitan	70.05%	86.14%

LEADERSHIP INDICATORS

1 - Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).

Details of negative social impact identified	Corrective action taken
As no Social Impact Assessment (SIA) was conducted during the reporting period, no negative social impacts were identified. Accordingly, the above disclosure is Not Applicable.	

2 - Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.

S. NO	State	Aspirational District	Amount spent in ₹
IRCTC did not undertake any CSR projects in designated Aspirational Districts during the reporting period. Accordingly, the above disclosure is Not Applicable.			

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

Yes, IRCTC follows the Manual for Procurement of Goods, Works, Consultancy and Non-Consultancy Services issued by the Department of Expenditure, Ministry of Finance.

(b) From which marginalized /vulnerable groups do you procure?

IRCTC has a dedicated procurement policy for Micro and Small Enterprises (MSEs), which includes specific sub-targets to promote inclusive procurement. The policy prioritizes procurement from MSEs owned by Scheduled Castes (SCs), Scheduled Tribes (STs) and Women entrepreneurs, ensuring equitable opportunities in the sourcing of goods and services.

(c) What percentage of total procurement (by value) does it constitute?

49.83% (FY 2025-26)

4 **- Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. NO	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
IRCTC did not own or acquire any intellectual property based on traditional knowledge during the reporting period. Accordingly, the above disclosure is Not Applicable.				

5 **- Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the Case	Corrective action taken
No adverse orders relating to intellectual property disputes involving the use of traditional knowledge were received during the reporting period. Accordingly, the above disclosure is Not Applicable.		

6 **- Details of beneficiaries of CSR Projects.**

S. NO	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1	Financial assistance to NGO- Sadbhav Foundation for "Project Jatan" – A) Nutrition Intervention for ANC (Antenatal Care) Women; and	596	100.00%

S. NO	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
2	Financial assistance to NGO- Sadbhav Foundation for "Project Jatan" – B) Nutrition Intervention for Severely Acute Malnourished (SAM) and Moderately Acute Malnourished (MAM) Children in Kheralu and Vijapur Talukas of Mehsana District, Gujarat.	1029	40.27%
3	Financial assistance to NGO- Sewa Bharti Samiti to establish a Healthcare Centre (includes Laboratory, Psychiatric Counselling, Yoga and Meditation centre) as well as Skill Development Training centre in Kota.	920	90.00%
4	Financial assistance to NGO- Manav Kalyan Sewa Samiti for livelihood enhancement through capacity building training program for skilling of artisan/craftman for terracotta craft making in Gorakhpur, Uttar Pradesh	510	60.00%
5	Financial assistance to NGO- EdCIL India Limited to improve learning outcomes and quality education in 02nos of schools- Prathamik Vidyalaya Nagla Shahabad- 03Nos. of Smart Classroom and Prathamik Vidyalaya Fakirabad- 02Nos. of Smart Classroom in Ambiyapur Block, Budaun District, Uttar Pradesh.	150	100%
6	Financial assistance to NGO- Gati Shakti Vishwavidyalaya (GSV) for Center of Excellence (CoE) in Manufacturing and Production Technologies like Infrastructure Setup, IRCTC Chair Professor, IRCTC Scholarships for GSV students in Vadodara, Guajrat.	312	60%

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.

IRCTC has established multiple mechanisms to receive, address, and resolve consumer complaints and feedback in a timely and efficient manner.

IRCTC's Customer Care Call Centre is handled by an outsourced agency located at Hyderabad and Bengaluru. The Company has a pan-India accessible short code, 14646. Approximately 40,491 calls and 28,824 e-queries are handled per day in FY 2025–26. The average call abandonment rate is 2%. Strict quality checks, SLA enforcement, and timely training have resulted in improved service quality.

IRCTC handles Internet Ticketing grievances received through the following channels:

- CPGRAM: Complaints related to ticketing and issues faced by customers during booking on the IRCTC ticketing website - www.irctc.co.in
- MORLY: Cases received from the Ministry of Railways through the CPGRAM Portal.
- Social Media: Complaints received through X (formerly Twitter), Rail Madad (earlier known as COMs), Instagram, the Ministry of Consumer Affairs, and the Sugamya Bharat App of the Ministry of Social Justice and Empowerment.

As per the DPG guidelines, complaints are required to be closed within 21 days of receipt. More than 99% of complaints are resolved within the prescribed timeline for redressal of CPGRAM complaints.

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	0.00%
Safe and responsible usage	7.49%
Recycling and/or safe disposal	7.49%

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

	FY 2025-2026 Current Financial Year			FY 2025-2026 Current Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	167633	219	NA	158908	21	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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. IRCTC has a framework/policy on cyber security and risks related to data privacy. However, the policy is not available in the public domain.

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.

IRCTC continuously undertakes corrective and preventive measures relating to the delivery of essential services, cyber security, and customer data privacy. Necessary system upgrades, monitoring mechanisms, security enhancements, and process improvements are implemented regularly to ensure secure, reliable, and uninterrupted services. Timely corrective actions are also taken to resolve operational and technical issues reported by users. Further, alerts, advisories, and security guidelines are displayed on the official website to create awareness regarding the safe use of services and protection against cyber frauds. During the reporting period, no instances relating to product recalls were reported. Further, no significant penalties or regulatory actions pertaining to the safety of products or services were imposed on IRCTC during the reporting period.

7 - Provide the following information relating to data breaches:

a. Number of instances of data breaches

0

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

0

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

1 -Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

www.irctc.com

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

IRCTC has taken various steps to inform and educate consumers regarding the safe and responsible usage of its products and services. Relevant guidelines, policies, user instructions, refund rules, travel insurance information, grievance redressal mechanisms, and other consumer awareness materials are displayed conspicuously on the official IRCTC website (www.irctc.com) for easy access by use.

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

IRCTC has established mechanisms to inform consumers regarding any risk of disruption or discontinuation of essential services through alerts and notifications displayed prominently on the official website (www.irctc.com). These alerts provide timely updates related to service interruptions, maintenance activities, technical issues, and other important operational information for users.

4 **- Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes. Detailed information relating to IRCTC's products and services, including applicable terms & conditions, user guidelines, refund rules, service details, and customer support mechanisms, is displayed on the official websites of IRCTC for the benefit of consumers. In certain cases, additional information is provided over and above the requirements mandated under applicable laws to enhance consumer awareness and transparency. Further, IRCTC conducts customer feedback and satisfaction surveys through its websites and associated platforms for its major products and services to assess consumer experience and improve service delivery continuously.

For and on behalf of Board of Directors

Sd/-
(Rahul Himalian)
Chairman & Managing Director
(Additional Charge)
DIN: 10393348

Date: August 04, 2026
Place: New Delhi

CLIMACTIO SERVICES PRIVATE LIMITED

Independent Practitioner's Reasonable Assurance Statement on Identified Sustainability Information in Indian Railway Catering and Tourism Corporation Limited 's BRSR report for FY 2025-26

To,

The Board of Directors,

Indian Railway Catering and Tourism Corporation Limited

4th Floor, Tower-D,

World Trade Centre, Nauroji Nagar,

New Delhi-110029

Scope of work and Nature of the Assurance

Climactio Services Pvt Limited (hereinafter referred to as 'Climactio') was engaged by Indian Railway Catering and Tourism Corporation Limited (IRCTC) (the 'Company') to conduct an independent assurance of the Company's BRSR Core attributes pertaining to the reporting period of April 1, 2025, to March 31, 2026. Climactio has conducted a Reasonable Assurance for BRSR core parameters. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information

Identified Sustainability Information

Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Annexure A to our report. The reporting boundary of the BRSR is as disclosed in Question 13 of Section A: General Disclosure of the BRSR. Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR and, therefore, do not express any opinion thereon.

Reporting Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

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

+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com
Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048



- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Responsibilities of Management and Assurance provider

The information in the report and its presentation is the responsibility of the management of the Company. Climactio has not been involved in the preparation of any of the material information included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

We have conducted the engagement in accordance with the International Standard on Assurance Engagement (ISAE) 3000(revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with the ISAE 3000(revised) standard but is less than absolute assurance. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

We have complied with the independence and other ethical requirements of International Code of Ethics for Professional Accountants (including International Independence Standards) ('IESBA Code') issued by the International Ethics Standards Board for Accountants' ('IESBA'), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and we have and have the required competencies and experience to conduct this assurance engagement. Our firm applies International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Climactio affirms its independence from IRCTC, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.



+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com
Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048

CLIMACTIO SERVICES PRIVATE LIMITED

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment. We confirm that the team has the required competencies and experience to conduct this assurance engagement.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Core Indicators (KPIs) within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include IRCTC and its regional & Zonal offices, Rail Neer plants spread across Central, North, East, West and South in the different states of India.

Assurance Methodology and summary of work performed

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits (Corporate office, Delhi, Nangloi Rail Neer Plant & Bengaluru RO), and remote verification of data. Specifically, we undertook the following activities:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Assessment of the suitability of the applicable criteria in terms of its comprehensiveness, reliability, and accuracy.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core KPIs, and assessing the internal control mechanisms in place to ensure data quality
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis;
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Tested the key assumptions, emission factors and methodologies used for calculation of the Greenhouse Gas (the "GHG") emissions;
- Assessing the aggregation process of data at the Corporate Office level.

CLIMACTIO SERVICES PRIVATE LIMITED

+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com
Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048



- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion

Inherent limitations

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

Exclusions and Limitations

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data review outside the operational sites as mentioned in the reporting boundary.
- The assurance engagement considers an uncertainty of ±5% based on the materiality threshold for Assumption/ estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

While we verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions. Climactio has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party audited financial reports of the Company. Climactio does not take any responsibility for the financial data reported in the audited financial reports of the Company.

Findings and Conclusion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31, 2026 listed in Appendix A and presented in the BRSR are prepared in all material respects, in accordance with the criteria as stated above. Further, the Management Report dated August 3rd, 2026 details the actions to be considered for improving the sustainability performance management of the company and for reporting in the future. Such does not impact our reasonable assurance conclusion above.



+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com

Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048

CLIMACTIO SERVICES PRIVATE LIMITED

Restriction on use or distribution

Our reasonable 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, this report may not be suitable for any other purpose and should not be used by any other party other than Board of Directors of the Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

For and on behalf of Climactio Services Pvt Limited

(CIN- U70200KA2024PTC194360)

DEEPAK SINGH BAGHEL

Digitally signed by DEEPAK SINGH BAGHEL
Date: 2026.08.03 21:39:33 +05'30'

Dr. Deepak Singh Baghel
Project Leader – ESG
August 3rd, 2026

CLIMACTIO SERVICES PRIVATE LIMITED

+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com
Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048

Annexure A: List of BRSR Core Indicators that were verified within this assurance engagement

S.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	▪ Total Scope 1 emissions ▪ Total Scope 2 emissions ▪ GHG Emission Intensity (Scope 1 +2)
2	Water footprint	▪ Total water consumption ▪ Water consumption intensity ▪ Water Discharge by destination and levels of Treatment
3	Energy footprint	▪ Total energy consumed ▪ % of energy consumed from renewable sources ▪ Energy intensity
4	Embracing circularity	▪ Plastic waste ▪ E-waste ▪ Bio Medical Waste ▪ Construction and demolition waste ▪ Battery waste ▪ Radioactive waste ▪ Other hazardous waste ▪ Other non-hazardous waste ▪ Total waste generated ▪ Waste intensity ▪ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations ▪ For each category of waste generated, total waste disposed by nature of disposal method
5	Employee well-being and safety	▪ Spending on measures towards well-being of employees as a % of total revenue of the Company ▪ Details of safety related incidents for employees
6	Enabling gender diversity in business	▪ Gross wages paid to females as % of wages paid ▪ Complaints on POSH
7	Enabling inclusive development	▪ Input material sourced from MSMEs/ small producers as % of total purchases ▪ Wages paid to persons employed in smaller towns

CLIMACTIO SERVICES PRIVATE LIMITED

		as % of total wage cost
8	Fairness in engaging with customers and suppliers	▪ Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events ▪ Number of days of accounts payable
9	Open-ness of business	▪ Concentration of purchases & sales done with trading houses, dealers, and related parties ▪ Loans and advances & investments with related parties

Notes:

1. Use of Estimates**:** Certain components of BRSR Core KPIs, including energy consumption, water withdrawal, waste generation, and energy usage and GHG emissions, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, headcount and per unit production-based methodologies, Industry Standards on Reporting of BRSR Core and industry-accepted factors. For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The use of estimated data did not affect our reasonable assurance conclusion on the selected KPIs as a whole.
2. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events: NIL
   In the absence of reporting to CERT – IN within a specified timeline, specifically as per Annexure I of notification No. 20(3)/2022-CERT-In, dated April 28th, 2022, Ministry of Electronics and Information Technology, Government of India, on cyber security incidents which includes data breach and data leak, we have relied upon internal control protocols/processes for identification and other forms of reporting of such breaches to CERT-IN, if any, and a representation by the management that there was no incident of data breach during the year concerning personally identifiable information of domestic and foreign customers. Our reasonable assurance conclusion is not impacted due to the above.

+91 8660310017 | +91 9740823366 kaustav@climactio.in | kaustavdu@gmail.com
Address 3rd floor, Raj Pinnacle, (Behind Teleradiology Solutions) Plot No. 7F, Phase 1, 6 th Cross, Doddanekundi Industrial Area, Bangalore – 560048