इंडियन रेलवे केटरिंग एवं टूरिज्म कॉरपोरेशन लिमिटेड
(भारत सरकार का उद्यम - मिनी रत्न)
INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.
(A Govt. of India Enterprise - Mini Ratna)
IRCTC
"CIN-L74899DL1999GOI101707", E-mail: info@irctc.com, Website: www.irctc.com

No. 2019/IRCTC/CS/ST.EX/356 **August 9, 2023**

BSE Limited 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** "Exchange Plaza",C-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 **Scrip Symbol: IRCTC**

Sub: Submission of the un-audited Financial Results for the quarter ended on June 30, 2023

Sir/Madam,

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their 131st Board Meeting held on Wednesday, August 9, 2023, inter-alia considered and approved un-audited Financial Results of the Company for the quarter ended on June 30, 2023.

Kindly find enclosed herewith un-audited Financial Results of the Company for the quarter ended on June 30, 2023.

The meeting commenced at 01:30 p.m. and concluded at 4:10 p.m.

The aforesaid information is also available on the website of the Company i.e. www.irctc.com.

This is for your information and record please.

Thanking you,

Yours faithfully,
For and on behalf of Indian Railway Catering & Tourism Corporation Limited

9/8/23

(**Suman Kalra**)
Company Secretary and Compliance Officer
Membership No.: FCS: 9199

Encl: As above

Indian Railway Catering and Tourism Corporation Limited

CIN : L74899DL1999GOI101707

REGISTERED & CORP.OFFICE: 11th FLOOR, B-148 , STATESMAN HOUSE, BARAKHAMBA ROAD, NEW DELHI-110001

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

S.No.	PARTICULARS	Amount in ₹ Lakhs except EPS			
		Quarter ended			Year ended
		30.06.2023 (Unaudited)	31.03.2023 (Note-3)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
I.	Revenue from operations	100,178.56	96,501.63	85,259.06	354,147.29
II	Other Income	3,921.10	3,926.68	2,441.72	12,043.05
III	**Total Income (I+II)**	**104,099.66**	**100,428.31**	**87,700.78**	**366,190.34**
	Expenses				
	Cost of Materials Consumed	1,902.42	1,752.10	1,965.20	7,567.38
	Purchase of Stock-in-Trade	4,953.24	3,101.51	3,049.47	12,068.58
	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	82.52	(30.16)	(55.22)	(132.48)
	Expenses of Catering Services	33,285.73	28,301.77	26,636.37	107,289.98
	Expenses of Tourism	11,014.59	15,327.95	9,041.70	44,235.43
	Manufacturing & Direct Expenses	3,802.93	3,797.09	3,863.03	14,673.70
	Employee benefit expense	6,626.60	5,607.83	5,533.40	24,552.41
	Finance costs	412.84	389.98	248.17	1,611.25
	Depreciation and amortization expense	1,369.21	1,121.60	1,357.24	5,372.96
	Other Expenses	4,211.56	6,182.97	3,131.12	16,270.17
IV	**Total Expenses (IV)**	**67,661.64**	**65,552.64**	**54,770.48**	**233,509.38**
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	**36,438.02**	**34,875.67**	**32,930.30**	**132,680.96**
VI	Exceptional Items (Note no.9)	(5,190.40)	2,584.69	-	2,720.00
VII	**Profit/(Loss) before tax (V + VI)**	**31,247.62**	**37,460.36**	**32,930.30**	**135,400.96**
	Tax expense:				
	-Current Year	8,267.41	11,517.54	8,389.90	37,322.40
	- Earlier Years	-	-	-	1,146.50
	-Deferred tax	(241.50)	(1,937.07)	(11.99)	(2,797.54)
	-Deferred tax - Earlier Years	-	-	-	(858.51)
VIII	**Total Tax Expense**	**8,025.91**	**9,580.47**	**8,377.91**	**34,812.85**
IX	**Profit/(Loss) After Tax from continuing operations**	**23,221.71**	**27,879.89**	**24,552.39**	**100,588.11**
	Other Comprehensive Income				
	(i) Items that will not be reclassified to Profit or Loss				
	- Remeasurment of post-employment benefit obligation	(162.84)	(46.82)	396.20	295.26
	- Income Tax Effect	40.99	11.78	(99.72)	(74.32)
X	**Total Other Comprehensive Income/(Loss) for the period (Net of Tax)**	**(121.85)**	**(35.04)**	**296.48**	**220.94**
XI	**Total Comprehensive income/(Loss) for the period**	**23,099.86**	**27,844.85**	**24,848.87**	**100,809.05**
	Paid-up Equity Share Capital (Face value of ₹2/- each)	16,000.00	16,000.00	16,000.00	16,000.00
	Other Equity				231,840.41
	Earning per equity share (EPS)*				
	Basic (₹)	2.90	3.48	3.07	12.57
	Diluted(₹)	2.90	3.48	3.07	12.57

*EPS for quarters are not annualised.

Notes:

1 The above unaudited financial results of the Company have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 9th August, 2023. The Statutory Auditors have conducted limited review of the unaudted Financial results.

2 The above unaudited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3 Figures for the quarter ended 31st March, 2023 represents the derived figures between audited figures in respect of the full relevant Financial Year and the unaudited published year to date figures upto 31st December being the date of the end of the third quarter of the relevant Financial Year which were subjected to limited review by the statutory auditors of the Company.

09/08/2023

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4 Railway Board vide Commercial Circular no. CC60 of 2019 has increased the catering tariff for post and pre-paid trains. However, the effect of enhancement of License Fee for the periods from 18th November,2019 to 22nd March, 2020 (for post paid trains) and 27th November,2021 to 30th June, 2023 (for post and pre-paid trains) on account of increase in catering tariff stated above has not been ascertained & recognized pending sale assessment in its entirety . After the resumption of regular train services from 27th Nov 2021 onwards, the Company has started the process of sales assessment during the year 2022-23 which is pending for lean period . Further, the company has raised certain demand notices for increased License fee for pre-paid trains, but some of the licensees have challenged Company's decision of increased License fees in Hon'ble High Court of Mumbai. Further, the Hon'ble High Court in its judgment dated 25th July, 2023 advised that the recovery of revised license fee on account of sales assessment can be resolved through arbitration as per the terms and conditions of the contract. As the matter is sub-judice and the occurrence is dependent on outcome of certain event in future, the impact of increase in License fees for pre-paid and post paid trains has not been recognized in the financial statements for the quarter ended on 30th June, 2023 and for previous years up to 31st March, 2023.

5 The company has recognized Railway Share amounting to ₹ 182.03 Lakhs @ 15% of profit of Rail Neer Segment for the quarter ended on 30th June, 2023 and for previous financial year 2022-23 of ₹ 546.60 lakhs. During the financial year 2021-22, an amount of ₹ 2713.32 lakhs was paid and charged to revenue on account of 15% Railway share in profits of Railneer plants (owned and PPP plants) up to 31st March, 2021 as Railways have not agreed with the contention of the company i.e railneer is part of catering segment which is in loss and also demands 40% revenue share for PPP Plants which is not accepted by the Company. No provision was made for the Financial Year 2021-22 in view of the loss incurred in Railneer segment after considering above payment of ₹ 2713.32 lakhs as expense for that year. These matters/amounts are subject to confirmation and reconciliation with Railways.

6 As per the terms and conditions of the tender, in respect of 4 PPP Railneer plants, the Developer cum Operator (DCOs) are to be reimbursed the GST on sales (net of Input Tax Credit) availed by them. In the absence of infromation of ITC availed by DCOs, the ITC receivable amounting to ₹ 76.26 lakhs has been accounted for in the quarter ended on 30th June, 2023 only for one plant.and in the previous year 2022-23, the impact of ₹ 442.46 Lakhs (Financial Year 2021-22 Rs. 309.28 Lakhs) was accounted for the two plants only. These DCOs have represented against the claim of IRCTC for Input Tax Credit. This matter is being examined by the Management to decide on the future course of action.

7 The National Anti Profiteering Authority(NAA) issued notice dated 25th February, 2022 for profiteering amount of ₹5041.44 Lakhs under section 171 of the CGST Act, 2017 for not passing the benefit of tax reduction to consumers. The show cause notice has been contested by the Company and matter was argued in August, 2022 but final order from Authority still awaited. However, as per the notification No. 23/2022-Central tax issued on 23rd November, 2022(effective from 1st December, 2022) by the Government of India, that the Competition Commission of India (CCI) which has been vested with powers to adjudicate all the cases in which benefit of tax reduction to consumers not being passed by the assesses on account of reduction in GST rates prior to implementation of GST Act. The proceedings under the notice issued by NAA therefore stands concluded and now proceedings, if any, will be commenced afresh by the Competition Commission of India (CCI) and as on date no communication has been received from CCI in this matter.

8 Arbitration award was pronounced in April, 2022 amounting to ₹ 7400 Lakhs plus simple interest @6% per annum from July, 2018 onwards, in favour of certain licensees which represents principal amount towards claims for supply of welcome drinks not paid to licensees and recovery of differential costs for the supply of regular meals to the passengers on the instructions of Railways whereas the price of combo meal, which is lower than the price of regular meal, was reimbursed to these licensees. The matter has been referred to the Railways for their instructions on the matter as the main liability in this matter would be of Railways and the Company has the right to recovery from Railways in case ultimately it is made liable to pay. As advised by the Railways, the Company has filed objections against Arbitration award. Next date of hearing in these matters is 9th October, 2023.

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9 (a) The Company has received revised fixed, variable and Custody charges for the two Tejas express trains w.e.f 13th August, 2021 from the Ministry of Railways. Provision has been made for the quarter ended 30th June, 2023 at revised rates. However, provision for the differential amount of fixed, variable and custody charges of previous years (13th August, 2021 to 31st March, 2023) has been made for ₹5190.40 Lakhs and shown as an exceptional items in the financial results for the quarter ended 30th June, 2023 even though the Company has made representation to the Railway Board for waiver of this amount.

(b) For the previous Financial Year 2022-23, net income on account of Exceptional items amounting to ₹ 2720.00 Lakhs includes: (i) ₹ 1198.59 Lakhs being excess provisions written back for previous years relating to Performance Related Pay (PRP), (ii) ₹ 1085.74 lakhs being excess provisions written back for previous years relating to Maintenance & Development charges for Internet Ticketing and (iii) ₹ 435.67 Lakhs being excess provisions written back for previous years relating to various other expenses.

10 Ministry of Railways in its letter dated 23.2.2023 has stated that non-availability of catering services in the trains even after 03 days from the date of intimation by the Zonal Railways, shall attract a fine of Rs. 01 lakh per day till the services commence. The Company has represented stating difficulty in implementation of the above instructions due to various reasons. Response from Ministry of Railways is awaited. Amount of fine till 30th June, 2023 is neither ascertained nor any demand from Zonal Railways received till date.

11 The Arbitral Tribunal award, earlier kept in reserve, in Cox and Kings vs IRCTC case was sent in original to Indian Council of Arbitraion ("ICA"), involving Claim of Cox and Kings against IRCTC amounitng to ₹ 2270 Lakhs along with interest, for its pronouncement and release in accordance with rule 68(a) of Domestic Commercial Arbitration 2022 and intimation of the same was given to the Company on August 03, 2023. As per the said Rule, when an award has been made, the Registrar shall furnish a true copy of the award to the parties by registred post provided the arbitration costs have been fully paid to the Council. The Company has deposited its share of the arbitration cost on August 07, 2023 whereas the payment status of other party is not known. In the absence of copy of award as on date, the impact for the same on financial results for the quarter ended 30th June, 2023 is not known.

12 The figures for the previous year/periods have been regrouped/reclassified/restated, wherever considered necessary.

For & on behalf of the Board of Directors

09/08/2023

Seema Kumar
Chairperson & Managing Director
DIN:-10064353

Place : New Delhi
Dated : 9th August, 2023

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Indian Railway Catering and Tourism Corporation Limited				
CIN : L74899DL1999GOI101707				
REGISTERED & CORP.OFFICE: 11th FLOOR, B-148 STATESMAN HOUSE BARAKHAMBA ROAD, NEW DELHI-110001				
STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2023				
PARTICULARS	**Amount in ₹ Lakhs**			
	Quarter ended			**Year ended**
	30.06.2023	**31.03.2023**	**30.06.2022**	**31.03.2023**
	(Unaudited)	**(Note-3)**	**(Unaudited)**	**(Audited)**
1. SEGMENT REVENUE				
a) Catering	47,707.90	39,577.85	35,215.13	147,648.66
b) Rail neer	9,593.92	7,336.54	8,707.24	31,456.73
c) Internet Ticketing	29,007.16	29,512.20	30,165.74	119,803.42
d) Tourism	13,055.85	13,854.48	8,192.95	41,220.59
e) State Teertha	1,192.25	6,544.67	3,320.47	15,377.83
TOTAL	**100,557.08**	**96,825.74**	**85,601.53**	**355,507.23**
Less: Inter Segment Revenue	378.52	324.11	342.47	1,359.94
Revenue from Operations	**100,178.56**	**96,501.63**	**85,259.06**	**354,147.29**
2. SEGMENTS RESULTS				
Profit/(Loss) (before tax, interest and investments income from each segment)				
a) Catering	6,969.69	4,804.95	4,224.76	16,800.73
b) Rail neer	1,213.50	1,301.30	918.62	3,644.02
c) Internet Ticketing	23,997.11	25,992.03	25,494.77	102,092.51
d) Tourism	(4,014.43)	1,356.80	86.29	1,645.47
e) State Teertha	199.02	1,396.74	637.76	2,879.39
TOTAL	28,364.89	34,851.82	31,362.20	127,062.12
Add: Interest & Dividend Income	2,882.73	2,608.54	1568.10	8,338.84
PROFIT/(LOSS) BEFORE TAX	**31,247.62**	**37,460.36**	**32,930.30**	**135,400.96**

Notes:

1. Assets and Liabilities used in the company's business are not identified to any of the reportable segments as these are used interchangeably between segments. The Company believes that it is currently not practicable to provide segmental disclosure relating to total assets and liabilities since a meaningful segregation of the available data could be onerous.
2. For the quarter ended 30th June, 2023 and for the year ended 31st March, 2023 segment results include exceptional item representing expenses of ₹5190.40 Lakhs and net income of ₹2720.00 Lakh respectively which are allocated to various segment results as under:-

Segment	**For the quarter ended 30th June, 2023 ₹ In Lakhs**	**For the year ended 31st March, 2023 ₹ In Lakhs**
Catering	-	528.04
Railneer	-	174.15
Internet Ticketing	-	1,584.99
Tourism	5,190.40	378.30
State Teertha	-	54.52
Total	**5,190.40**	**2,720.00**

3. Figures for the quarter ended 31st March, 2023 represents the derived figures between audited figures in respect of the full relevant Financial Year and the unaudited published year to date figures upto 31st December being the date of the end of the third quarter of the relevant Financial Year which were subjected to limited review by the statutory auditors of the Company.

For & on behalf of the Board of Directors

09/08/2023

Seema Kumar
Chairperson & Managing Director
DIN:-10064353

Place : New Delhi
Dated : 9th August, 2023

P.R. MEHRA & CO. CHARTERED ACCOUNTANTS Regd. No. 000051N 901, New Delhi House Barakhamba Road Connaught Place N. Delhi-110001

P.R. MEHRA & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Review of Unaudited Standalone Financial Results for the Quarter ended June 30, 2023

To the Board of Directors of
Indian Railway Catering and Tourism Corporation Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of Indian Railway Catering and Tourism Corporation Limited (the "Company") for the quarter ended June 30, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquires, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement read with the Notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed, in terms of the Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw attention to:

i. Note No. 4 regarding non-recognition of revenue for the financial years 2020-21 to 2022-23 and for quarter ended June 30, 2023 from the increase to be made in license fee for trains due to tariff revision made by the Railway Board, Ministry of Railways in financial year 2019-20 as the exercise regarding sale-assessment of lean period in respect of post-paid trains, which will determine the % of increase in license fee, is still under progress in respect of certain trains as on date. Regarding prepaid trains, even though the sale assessment is over but no revenue was recognised as certain licensees have disputed demand of additional license fee on account of tariff revision. As the



revenue to be recognised can't be either ascertained or is disputed at this stage, the same has been postponed.

ii. Note No. 5 regarding 15% share of Railneer Segment profit for the period 2007-08 to 2020-21 amounting to Rs.2,713.32Lakhs paid to Railways during the year ended March 31, 2022. The Railway Board has demanded 40% share of PPP plants revenue whereas the Company has contended that PPP plants are not run on license basis and accordingly paid 15% share of profits of these plants which is included in above payment. Same basis has been adopted by the Company for making provision for expenses for financial year 2022-23 and for 3 months period ended June 30, 2023. No provision for share of Railways was considered necessary by the Company for the financial year 2021-22 in view of treatment of above payment of Rs.2,713.32Lakhs as an expense for the year ended March 31, 2023 which resulted into loss of Railneer segment in that year. These matters are subject to confirmation / reconciliation by / with the Railways.

iii. Note No. 6 regarding amount of input tax credit of GST for certain periods not shared by Developer cum Operators ("DCO") of four Rail Neer plants resulting in non-recognition of these claims receivables in the books of account of the Company. Amount of such claims are not ascertainable at this stage. Further, an amount of Rs.1,145.33Lakhs was debited to their accounts based on information shared by certain DCOs. Ascertainment of these dues stated above and recovery of these dues from DCOs is pending as the DCOs are disputing these due. Matter is being examined by the management to decide the future course of action.

iv. Note No. 7 regarding notice dated 25.02.2023 issued by the National Anti-Profiteering Authority (GST) alleging profiteering amounting to Rs.5,041.44Lakhs for the period July 1, 2017 to May 31, 2020 against the Company under Section 171 of the CGST Act, 2017 for not passing on the benefit of reduction in rate of tax to the consumers by way of commensurate reduction in the MRP of Railneer brand of drinking water manufactured and sold by the Company even though there was reduction in the tax rate on the introduction of GST with effect from July 1, 2017. The Company contends that Railneer drinking water falls under controlled price segment as the Maximum Retail Price ("MRP") is fixed by Ministry of Railways, Government of India and the MRP fixed in the year 2012 is still continuing despite substantial increase in prices of raw-materials, power, HR cost, freight etc. Legal opinion obtained by the Company justifies the contention of the Company. Competent Commission of India ("CCI") is now vested with powers to adjudicate all such cases in which benefit of tax reduction not being passed to consumers by the assesses and the matter is now pending with CCI.

v. Note No. 8 regarding arbitration award pronounced in April 2022 amounting to Rs.7,400Lakhs plus simple interest @ 6% per annum from January 2018 onwards in favour of certain licensees against which the Company has filed objections and the same is pending before Honorable High Court of Delhi. The Company contends that the main liability in this matter would be of Railways and the Company has the right to recovery from Railways in case ultimately it is made liable to pay and the same has been informed to the Railways.

vi. Note No. 9(a) regarding enhancement of charges for operation of two Tejas trains by the Railway Board, Ministry of Railways with effect from August 13, 2021 vide its letter dated June 05, 2023 as the earlier instructions for charges were valid till August 12, 2021. During the quarter ended June 30, 2023, the Company has made provision for enhanced charges with effect from August 13, 2021 for the period upto March 31, 2023 amounting to Rs.5,190,40Lakhs and shown as an "Exceptional Item' in the financial results. However, the Company has made representation to the Railway Board

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for withdrawal of these instructions for enhanced charges from retrospective effect which is pending.

vii. Note No. 10 regarding Railway Board letter dated February 23, 2023 imposing fine @ Rs.1 Lakh on the Company per day in case the catering services are not commenced in trains within 3 days from the date of intimation by the Zonal Railways. The Company has made representation to the Railway Board in March 2023 for review of these instructions for which response of the Railway Board is awaited. Amount of fine payable till June 30, 2023 not ascertained by the management.

viii. Note No. 11 regarding Arbitral Tribunal award, earlier kept in reserve, in Cox & Kings vs IRCTC case was sent in original to Indian Council of Arbitration ("ICA") for its pronouncement and release in accordance with Rule 68(a) of the Rules of Domestic Commercial Arbitration 2022 and intimation of the same was given to the Company on August 03, 2023. As per Rule 68(a) of ICA, when an award has been made, the Registrar shall furnish a true copy of the award to the parties by registered post provided the arbitration costs have been fully paid to the Council. We are informed that the Company has deposited its share of the arbitration cost on August 07, 2023 whereas the status of payment by the other party is not known. In the absence of receipt of copy of award till date, we are unable to comment on the impact, if any, it may have on the financial results of the Company.

Our conclusion on the Statement is not modified in respect of the above matters stated in Para 5 above.

For P.R. Mehra & Co.
Chartered Accountants
(Firm Registration No. 000051N)

Ashok Malhotra
Partner
Membership No: 082648

P.R. MEHRA & CO. CHARTERED ACCOUNTANTS
Regd. No. 000051N
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Place: New Delhi
Date: August 09, 2023

UDIN:23082648BGZELU3929